

MISSOURI HOUSE of REPRESENTATIVES

FISCAL YEAR 2017

DEPARTMENT OF REVENUE

HOUSE BILL 2004

MARKUP SHEETS with HCS Recommendations

Prepared by House Appropriations Staff

98TH General Assembly (2016)
Second Regular Session

DEPARTMENT OF REVENUE
Motor Vehicle/Driver Licensing System
Section 4.005

Budget Book Page 26

This budgeting unit provides ongoing funding for a new integrated motor vehicle and driver licensing computer system.

Legal Basis: Chapter 142, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

NONE

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|--------------------------------|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.005 | | | | | | | | | | | | |
| HWY COLL MV/DL SYSTEM - 86104C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| PERSONAL SERVICES | 0 | 0.00 | 0 | 0.00 | 175,000 | 3.00 | 175,000 | 3.00 | 175,000 | 3.00 | 175,000 | 3.00 |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 175,000 | 3.00 | 175,000 | 3.00 | 175,000 | 3.00 | 175,000 | 3.00 |
| EXPENSE & EQUIPMENT | 0 | 0.00 | 0 | 0.00 | 25,000 | 0.00 | 25,000 | 0.00 | 25,000 | 0.00 | 25,000 | 0.00 |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 25,000 | 0.00 | 25,000 | 0.00 | 25,000 | 0.00 | 25,000 | 0.00 |
| TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$200,000 | 3.00 | \$200,000 | 3.00 | \$200,000 | 3.00 | \$200,000 | 3.00 |

Pay Plan - 0000012

| | | | | | | | | | | | | |
|-------------------|-----|------|-----|------|-----|------|-----|------|---------|------|---------|------|
| PERSONAL SERVICES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 |
| TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$3,500 | 0.00 | \$3,500 | 0.00 |

General Structure Adjustment for all state employees. Governor recommends 2% for FY2017.

| | | | | | | | | | | | | |
|-------------------------------|-----|------|-----|------|-----------|------|-----------|------|-----------|------|-----------|------|
| TOTAL - HWY COLL MV/DL SYSTEM | \$0 | 0.00 | \$0 | 0.00 | \$200,000 | 3.00 | \$200,000 | 3.00 | \$203,500 | 3.00 | \$203,500 | 3.00 |
|-------------------------------|-----|------|-----|------|-----------|------|-----------|------|-----------|------|-----------|------|

DEPARTMENT OF REVENUE
Highway Collections
Section 4.005

Budget Book Page 17

This budgeting unit provides funding for DOR costs to collect highway-related taxes and fees. Constitutional Amendment 3, passed by a majority vote on the 2004 General Election ballot, limits the amount of highway funding the Department of Revenue may spend to the cost of collection up to but not exceeding 3 percent of the collection of a particular tax or fee collected per Article IV, Sections 29, 30(a), 30(b), and 30(c) of the Constitution of the State of Missouri.

The Highway Collections core is comprised of the highway funding the Department is appropriated pursuant to Constitutional Amendment 3 and the amount of General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license fee responsibilities of the Department as set out in statute.

Current Flexibility: 10% PS/EE and 10% between Sections 4.005 – 4.025

Legal Basis: Chapter 142, RSMo

Funding Sources: General Revenue
Other – State Highways and Transportation Department Fund (0644)

CORE ADJUSTMENTS:

| HIGHWAY COLLECTIONS | | | BOBC | FTE | GR | FED | OTHER | TOTAL | EXPLANATION |
|---------------------|------|-------------------------|------|--------|-----------|-----|-----------|-----------|---------------------------------|
| DEPARTMENT CHANGES | | | | | | | | | |
| One Time | 1773 | HWY COLL MV/DL PS-0644 | PS | | | | (24,280) | (24,280) | One-Time for legislation HB1371 |
| One Time | 1774 | HWY COLL MV/DL E&E-0644 | EE | | | | (35,978) | (35,978) | One-Time for legislation HB1371 |
| Reallocation | 1760 | HWY COLL TAX PS-0101 | PS | (5.00) | (139,404) | | | (139,404) | |
| Reallocation | 1768 | HWY COLL ADMIN PS-0101 | PS | 5.00 | 139,404 | | | 139,404 | |
| Reallocation | 1771 | HWY COLL TAX PS-0644 | PS | (9.00) | | | (225,588) | (225,588) | |
| Reallocation | 1773 | HWY COLL MV/DL PS-0644 | PS | 9.00 | | | 225,588 | 225,588 | |
| DEPARTMENT CHANGES | | | | 0.00 | 0 | | (60,258) | (60,258) | |
| TOTAL CHANGES | | | | 0.00 | 0 | | (60,258) | (60,258) | |

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|------------------------------|-------------------|--------|-------------------|--------|-------------------|--------|---------------------|--------|-----------------------|--------|----------------------------|--------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.005 | | | | | | | | | | | | |
| HIGHWAY COLLECTIONS - 86110C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| PERSONAL SERVICES | 14,343,185 | 445.79 | 13,769,995 | 432.60 | 14,433,034 | 442.79 | 14,408,754 | 442.79 | 14,408,754 | 442.79 | 14,408,754 | 442.79 |
| GENERAL REVENUE | 7,324,920 | 224.80 | 7,020,988 | 205.04 | 7,352,424 | 221.80 | 7,352,424 | 221.80 | 7,352,424 | 221.80 | 7,352,424 | 221.80 |
| OTHER FUNDS | 7,018,265 | 220.99 | 6,749,007 | 227.56 | 7,080,610 | 220.99 | 7,056,330 | 220.99 | 7,056,330 | 220.99 | 7,056,330 | 220.99 |
| EXPENSE & EQUIPMENT | 9,887,106 | 0.00 | 9,374,111 | 0.00 | 9,758,130 | 0.00 | 9,722,152 | 0.00 | 9,722,152 | 0.00 | 9,722,152 | 0.00 |
| GENERAL REVENUE | 3,290,483 | 0.00 | 3,144,722 | 0.00 | 3,248,483 | 0.00 | 3,248,483 | 0.00 | 3,248,483 | 0.00 | 3,248,483 | 0.00 |
| OTHER FUNDS | 6,596,623 | 0.00 | 6,229,389 | 0.00 | 6,509,647 | 0.00 | 6,473,669 | 0.00 | 6,473,669 | 0.00 | 6,473,669 | 0.00 |
| TOTAL | \$24,230,291 | 445.79 | \$23,144,106 | 432.60 | \$24,191,164 | 442.79 | \$24,130,906 | 442.79 | \$24,130,906 | 442.79 | \$24,130,906 | 442.79 |

Pay Plan - 0000012

| | | | | | | | | | | | | |
|-------------------|-----|------|-----|------|-----|------|-----|------|-----------|------|-----------|------|
| PERSONAL SERVICES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 288,171 | 0.00 | 288,171 | 0.00 |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 147,044 | 0.00 | 147,044 | 0.00 |
| OTHER FUNDS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 141,127 | 0.00 | 141,127 | 0.00 |
| TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$288,171 | 0.00 | \$288,171 | 0.00 |

General Structure Adjustment for all state employees. Governor recommends 2% for FY2017.

POSTAGE RATE INCREASE - 1860004

| | | | | | | | | | | | | |
|---------------------|---|------|---|------|---|------|---------|------|---------|------|---------|------|
| EXPENSE & EQUIPMENT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 106,632 | 0.00 | 106,632 | 0.00 | 106,632 | 0.00 |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 40,786 | 0.00 | 40,786 | 0.00 | 40,786 | 0.00 |

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|---------------------------------|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.005 | | | | | | | | | | | | |
| HIGHWAY COLLECTIONS - 86110C | | | | | | | | | | | | |
| POSTAGE RATE INCREASE - 1860004 | | | | | | | | | | | | |
| EXPENSE & EQUIPMENT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 106,632 | 0.00 | 106,632 | 0.00 | 106,632 | 0.00 |
| OTHER FUNDS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 65,846 | 0.00 | 65,846 | 0.00 | 65,846 | 0.00 |
| TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$106,632 | 0.00 | \$106,632 | 0.00 | \$106,632 | 0.00 |

The Department of Revenue, through its Mail Service Center and contracted vendors, annually processes more than 12 million pieces of outgoing mail. The Department's outgoing mail volume is the largest in state government. Effective May 31, 2015, the United States Postal Service increased the automated letter rate an average of 2.5 percent, postcard rates 3.6 percent, flat rates 1.9 percent and certified mail rates 4.8 percent. These postage rate increases create a shortfall in the Department's postage budget.

NMVTIS USER FEE INCREASE - 1860003

| | | | | | | | | | | | | |
|---------------------|-----|------|-----|------|-----|------|----------|------|----------|------|----------|------|
| EXPENSE & EQUIPMENT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 35,236 | 0.00 | 35,236 | 0.00 | 35,236 | 0.00 |
| OTHER FUNDS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 35,236 | 0.00 | 35,236 | 0.00 | 35,236 | 0.00 |
| TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$35,236 | 0.00 | \$35,236 | 0.00 | \$35,236 | 0.00 |

In 1992, in response to motor vehicle theft, Congress passed the Anti-Car Theft Act. The Act was designed to reduce auto theft by making the selling of stolen or damaged cars more difficult. Part of the Act required the establishment of the National Motor Vehicle Title Information System (NMVTIS), a United States Department of Justice information system operated by the American Association of Motor Vehicle Administrators. Missouri implemented NMVTIS on August 31, 2010. As the operator of the NMVTIS system, the American Association of Motor Vehicle Administrators previously received grant funding for a portion of their operating expenses. The grant funding is no longer available and the full operating costs are now passed on to the states.

| | | | | | | | | | | | | |
|-----------------------------|--------------|--------|--------------|--------|--------------|--------|--------------|--------|--------------|--------|--------------|--------|
| TOTAL - HIGHWAY COLLECTIONS | \$24,230,291 | 445.79 | \$23,144,106 | 432.60 | \$24,191,164 | 442.79 | \$24,272,774 | 442.79 | \$24,560,945 | 442.79 | \$24,560,945 | 442.79 |
|-----------------------------|--------------|--------|--------------|--------|--------------|--------|--------------|--------|--------------|--------|--------------|--------|

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DEPARTMENT OF REVENUE
Division of Taxation
Section 4.010

Budget Book Page 44

The Taxation Division is responsible for collecting and processing taxes mandated by Missouri statutes. The division provides services to Missouri by collecting revenue to fund services, issuing refunds, and minimizing the administrative burden of tax compliance. It is also the responsibility of the division to encourage compliance by using focused enforcement actions, and identifying and addressing areas of unintentional noncompliance. The division communicates with its constituencies by informing them of tax laws, regulations, and available services.

The core includes an appropriation for organizational dues to the Multistate Tax Commission of \$212,401. The Multistate Tax Commission keeps the Department informed of tax operations and procedures in other states and the national level. Membership is mandated by Section 32.200, RSMo, and allows Missouri to participate and receive revenue collections from multi-state audits.

Additional divisional costs are included in the Highway Collections budget unit.

Current Flexibility: 10% PS/EE and 10% between Sections 4.005 – 4.025

Legal Basis: Sections 135.010 – 135,035 and Chapters 142-144, RSMo

Funding Sources: General Revenue
Other – Conservation Commission Fund (0609), Health Initiatives Fund (0275), Petroleum Inspection Fund (0662), Petroleum Storage Tank Insurance Fund (0585)

CORE ADJUSTMENTS:

| TAXATION DIVISION | | | | BOBC | FTE | GR | FED | OTHER | TOTAL | EXPLANATION |
|---------------------------|------|---------------------------|--|------|-----|-------------|-----|-------|-------------|------------------------------|
| DEPARTMENT CHANGES | | | | | | | | | | |
| One Time | 9614 | MODEX-0101 | | PD | | (250,000) | | | (250,000) | One-Time MoDEX |
| | | DEPARTMENT CHANGES | | | | (250,000) | | | (250,000) | |
| GOVERNOR CHANGES | | | | | | | | | | |
| One Time | 9613 | TAX AMNESTY ADMIN EE-0101 | | EE | | (550,000) | | | (550,000) | One-Time Tax Amnesty Program |
| One Time | 9831 | TAX AMNESTY ADMIN PS-0101 | | PS | | (200,000) | | | (200,000) | One-Time Tax Amnesty Program |
| | | GOVERNOR CHANGES | | | | (750,000) | | | (750,000) | |
| | | TOTAL CHANGES | | | | (1,000,000) | | | (1,000,000) | |

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|---|-------------------|--------|-------------------|--------|-------------------|--------|---------------------|--------|-----------------------|--------|----------------------------|--------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.010 TAXATION DIVISION - 86115C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| PERSONAL SERVICES | 19,501,173 | 551.30 | 18,823,820 | 581.53 | 19,799,451 | 551.30 | 19,799,451 | 551.30 | 19,599,451 | 551.30 | 19,599,451 | 551.30 |
| GENERAL REVENUE | 18,825,055 | 526.88 | 18,162,495 | 556.24 | 19,119,686 | 526.88 | 19,119,686 | 526.88 | 18,919,686 | 526.88 | 18,919,686 | 526.88 |
| OTHER FUNDS | 676,117 | 24.42 | 661,324 | 25.29 | 679,765 | 24.42 | 679,765 | 24.42 | 679,765 | 24.42 | 679,765 | 24.42 |
| EXPENSE & EQUIPMENT | 2,270,995 | 0.00 | 1,630,425 | 0.00 | 2,820,995 | 0.00 | 2,820,995 | 0.00 | 2,270,995 | 0.00 | 2,270,995 | 0.00 |
| GENERAL REVENUE | 2,254,666 | 0.00 | 1,630,425 | 0.00 | 2,804,666 | 0.00 | 2,804,666 | 0.00 | 2,254,666 | 0.00 | 2,254,666 | 0.00 |
| OTHER FUNDS | 16,329 | 0.00 | 0 | 0.00 | 16,329 | 0.00 | 16,329 | 0.00 | 16,329 | 0.00 | 16,329 | 0.00 |
| PROGRAM-SPECIFIC | 0 | 0.00 | 0 | 0.00 | 250,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 250,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL | \$21,772,168 | 551.30 | \$20,454,245 | 581.53 | \$22,870,446 | 551.30 | \$22,620,446 | 551.30 | \$21,870,446 | 551.30 | \$21,870,446 | 551.30 |

Pay Plan - 0000012

| | | | | | | | | | | | | |
|-------------------|-----|------|-----|------|-----|------|-----|------|-----------|------|-----------|------|
| PERSONAL SERVICES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 398,237 | 0.00 | 398,237 | 0.00 |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 384,643 | 0.00 | 384,643 | 0.00 |
| OTHER FUNDS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 13,594 | 0.00 | 13,594 | 0.00 |
| TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$398,237 | 0.00 | \$398,237 | 0.00 |

General Structure Adjustment for all state employees. Governor recommends 2% for FY2017.

FRAUD DETERRENCE - 1860001

| | | | | | | | | | | | | |
|-------------------|---|------|---|------|---|------|---------|-------|---------|-------|---------|-------|
| PERSONAL SERVICES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 312,479 | 11.00 | 312,479 | 11.00 | 312,479 | 11.00 |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 312,479 | 11.00 | 312,479 | 11.00 | 312,479 | 11.00 |

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|----------------------------|-------------------|------|-------------------|------|-------------------|------|---------------------|-------|-----------------------|-------|----------------------------|-------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.010 | | | | | | | | | | | | |
| TAXATION DIVISION - 86115C | | | | | | | | | | | | |
| FRAUD DETERRENCE - 1860001 | | | | | | | | | | | | |
| EXPENSE & EQUIPMENT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,821,688 | 0.00 | 1,821,688 | 0.00 | 1,821,688 | 0.00 |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,821,688 | 0.00 | 1,821,688 | 0.00 | 1,821,688 | 0.00 |
| TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$2,134,167 | 11.00 | \$2,134,167 | 11.00 | \$2,134,167 | 11.00 |

During Calendar Year 2014, the Taxation Division denied 26,237 fraudulent claims for individual income tax refund or property tax credit in the amount of \$39.9 million. For Calendar Year 2015 to date, 50,103 fraudulent claims for \$83 million have been denied. The Taxation Division believes there is more fraud going undetected because of limited resources. The Department requests core funding to reduce the amount of fraudulent refunds by the following measures: analyze data to improve detection of fraudulent filings and to thoroughly review claims before the issuance of a refund; issue a paper check if a state return is not linked to a federal return (unlinked returns are more than nine times as likely as linked returns to be fraudulent); issue a paper refund check to individuals that are filing a Missouri income tax return for the first time (approximately 35% of all fraudulent refunds were submitted by individuals filing for the first time); develop a Missouri Identity theft PIN that can be used when an individual self-reports that the individual was a victim of identity or if the Department identifies that a fraudulent return was filed on a legitimate account; partner with Lexis/Nexis to validate identities for scoring purposes (validation letters will be sent for high risk returns and will require an individual to answer questions to validate the individual's identity online or by telephone).

DOC CAPTURE REMITTANCE EQUIP - 1860002

| | | | | | | | | | | | | |
|---------------------|-----|------|-----|------|-----|------|-----------|------|-----|------|-----|------|
| EXPENSE & EQUIPMENT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 683,000 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 683,000 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$683,000 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

The Department is requesting funding to purchase equipment to augment and replace older existing equipment. The purchase will include the necessary hardware, software and maintenance to support the additional scanning load as well as replace the current aging mid-level scanning solution. The current equipment will approach or exceed its life expectancy in fiscal year 2017. The Department estimates the new high-speed, high-volume automated scanners that reduce manual handling of documents and payments will increase processing throughput by approximately 35% (anticipated increase in scanned document volume is 780,000 multi page documents). In addition, check processing will be enhanced improving overall deposit time, decreasing manual effort and allowing the division to fully utilize its existing Check 21 electronic deposit features.

| | | | | | | | | | | | | |
|---------------------------|--------------|--------|--------------|--------|--------------|--------|--------------|--------|--------------|--------|--------------|--------|
| TOTAL - TAXATION DIVISION | \$21,772,168 | 551.30 | \$20,454,245 | 581.53 | \$22,870,446 | 551.30 | \$25,437,613 | 562.30 | \$24,402,850 | 562.30 | \$24,402,850 | 562.30 |
|---------------------------|--------------|--------|--------------|--------|--------------|--------|--------------|--------|--------------|--------|--------------|--------|

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DEPARTMENT OF REVENUE
Division of Taxation – Integrated Tax System
Section 4.010

Budget Book Page 75

This appropriation provides for payments to the contractor building an integrated tax system for the department that will consolidate more than 80 disparate tax systems currently used to collect taxes. The department awarded a 5-year contract for \$73,068,294 in February 2012 for implementation of an integrated system. The department and contractor project additional revenues for the first 5 years of \$217 million. Under the contract, the department only pays for accepted deliverables when the state has received sufficient benefits to pay for it. By Contract, 50% of the first \$20 million generated in benefits is available for payment to the vendor for accepted deliverables; 75% is available for payment to the vendor thereafter up to the fixed price of the contract.

As of December 2015, the state has recognized \$258.9 million in benefits and paid the contractor \$50.4 million.

Release 1 was implemented ahead of schedule in February 2014 and included registration, return and refund processing, taxpayer accounting, and financial and billings for tire and battery fees. While a small tax, this release touched on all aspects of the system and established the framework, including hardware and software for Release 2 in July 2016 and Release 3 in September 2017. Release 2 is for sales and use taxes, corporate income and franchise taxes, and withholding tax, as well as the business electronic services portal. Release 3 will conclude the project with the implementation of individual income tax and property tax credit along with expanding the portal for individuals.

Legal Basis: Sections 135.010 – 135,035 and Chapters 142-144, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

NONE

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|--------------------------------|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.010 | | | | | | | | | | | | |
| INTEGRATED TAX SYSTEM - 86116C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| EXPENSE & EQUIPMENT | 13,000,000 | 0.00 | 8,293,123 | 0.00 | 13,000,000 | 0.00 | 13,000,000 | 0.00 | 13,000,000 | 0.00 | 13,000,000 | 0.00 |
| GENERAL REVENUE | 13,000,000 | 0.00 | 8,293,123 | 0.00 | 13,000,000 | 0.00 | 13,000,000 | 0.00 | 13,000,000 | 0.00 | 13,000,000 | 0.00 |
| TOTAL | \$13,000,000 | 0.00 | \$8,293,123 | 0.00 | \$13,000,000 | 0.00 | \$13,000,000 | 0.00 | \$13,000,000 | 0.00 | \$13,000,000 | 0.00 |

| | | | | | | | | | | | | |
|-------------------------------|--------------|------|-------------|------|--------------|------|--------------|------|--------------|------|--------------|------|
| TOTAL - INTEGRATED TAX SYSTEM | \$13,000,000 | 0.00 | \$8,293,123 | 0.00 | \$13,000,000 | 0.00 | \$13,000,000 | 0.00 | \$13,000,000 | 0.00 | \$13,000,000 | 0.00 |
|-------------------------------|--------------|------|-------------|------|--------------|------|--------------|------|--------------|------|--------------|------|

DEPARTMENT OF REVENUE
Division of Motor Vehicle and Driver Licensing
Section 4.015

Budget Book Page 80

The Motor Vehicle and Driver Licensing Division core funding represents the non-highway portion of the resources needed to collect fees and taxes and enforce state laws for the following activities:

- Issuing commercial and non-commercial driver licenses, nondriver licenses, and permits; - Suspending, revoking, and disqualifying driver licenses;
- Processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, ignition interlock, failure to appear in court for traffic violations, the safety responsibility (mandatory insurance) laws for uninsured motorists, and a variety of court-ordered driver license suspensions;
- Titling and registration of motor vehicles, all-terrain vehicles, trailers, manufactured homes, and marine craft;
- Issuing disabled placards and temporary registration permits; - Licensing and regulating motor vehicle, marine craft, and auction dealers and manufacturers;
- Issuing licenses to title service and salvage businesses; and
- Overseeing the operations of 178 license offices throughout the state that are awarded through a competitive bidding process. These offices process driver license, titling, and registration transactions.

The Federal amount and FTE listed in the core is currently uncommitted appropriation authority. The Motor Vehicle and Driver Licensing Division has no federal grant requests pending at this time. Additional divisional costs are included in the Highway Collections budget unit.

Current Flexibility: 10% PS/EE and 10% between Sections 4.005 – 4.025

Legal Basis: Sections 144.070, 144.440, 301.020, 301.025, 301.114, 301.147, 301.190, 301.550-301.573, 301.700, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.720, 302.725, 302.735, 302.740, 302.755, 303.010–303.190, 303.200–303.370, 306.015, 306.016, 306.535, 307.350, 307.353, 307.355, 307.366, 407.536, 454.516, and 700.320 RSMo

Funding Sources: General Revenue

Federal - Department of Revenue - Federal (0132)

Other – Department of Revenue Specialty Plate Fund (0775), Motor Vehicle Commission Fund (0588)

CORE ADJUSTMENTS:

NONE

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|---------------------------------------|-------------------|-------|-------------------|-------|-------------------|-------|---------------------|-------|-----------------------|-------|----------------------------|-------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.015 | | | | | | | | | | | | |
| MOTOR VEH & DRIVER LICENSING - 86120C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| PERSONAL SERVICES | 570,120 | 32.05 | 502,038 | 16.51 | 573,195 | 32.05 | 573,195 | 32.05 | 573,195 | 32.05 | 573,195 | 32.05 |
| GENERAL REVENUE | 366,873 | 22.05 | 311,982 | 9.64 | 368,851 | 22.05 | 368,851 | 22.05 | 368,851 | 22.05 | 368,851 | 22.05 |
| FEDERAL FUNDS | 2,679 | 0.00 | 0 | 0.00 | 2,695 | 0.00 | 2,695 | 0.00 | 2,695 | 0.00 | 2,695 | 0.00 |
| OTHER FUNDS | 200,568 | 10.00 | 190,056 | 6.87 | 201,649 | 10.00 | 201,649 | 10.00 | 201,649 | 10.00 | 201,649 | 10.00 |
| EXPENSE & EQUIPMENT | 696,801 | 0.00 | 268,448 | 0.00 | 696,801 | 0.00 | 696,801 | 0.00 | 696,801 | 0.00 | 696,801 | 0.00 |
| GENERAL REVENUE | 280,232 | 0.00 | 227,392 | 0.00 | 280,232 | 0.00 | 280,232 | 0.00 | 280,232 | 0.00 | 280,232 | 0.00 |
| FEDERAL FUNDS | 160,776 | 0.00 | 0 | 0.00 | 160,776 | 0.00 | 160,776 | 0.00 | 160,776 | 0.00 | 160,776 | 0.00 |
| OTHER FUNDS | 255,793 | 0.00 | 41,056 | 0.00 | 255,793 | 0.00 | 255,793 | 0.00 | 255,793 | 0.00 | 255,793 | 0.00 |
| TOTAL | \$1,266,921 | 32.05 | \$770,486 | 16.51 | \$1,269,996 | 32.05 | \$1,269,996 | 32.05 | \$1,269,996 | 32.05 | \$1,269,996 | 32.05 |

Pay Plan - 0000012

| | | | | | | | | | | | | |
|-------------------|-----|------|-----|------|-----|------|-----|------|----------|------|----------|------|
| PERSONAL SERVICES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 11,464 | 0.00 | 11,464 | 0.00 |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,377 | 0.00 | 7,377 | 0.00 |
| FEDERAL FUNDS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 54 | 0.00 | 54 | 0.00 |
| OTHER FUNDS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,033 | 0.00 | 4,033 | 0.00 |
| TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$11,464 | 0.00 | \$11,464 | 0.00 |

General Structure Adjustment for all state employees. Governor recommends 2% for FY2017.

| | | | | | | | | | | | | |
|--------------------------------------|-------------|-------|-----------|-------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|
| TOTAL - MOTOR VEH & DRIVER LICENSING | \$1,266,921 | 32.05 | \$770,486 | 16.51 | \$1,269,996 | 32.05 | \$1,269,996 | 32.05 | \$1,281,460 | 32.05 | \$1,281,460 | 32.05 |
|--------------------------------------|-------------|-------|-----------|-------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|

DEPARTMENT OF REVENUE
Division of Legal Services
Section 4.020

Budget Book Page 94

The Legal Services Division ensures the Department's compliance with law and internal policies. The division performs support functions to increase the effectiveness of revenue collection programs in the Department.

The division advises the Director and divisions on legal matters relative to the Department and represents the Department in courts and administrative tribunals. It also conducts external investigations and develops information leading to local prosecution of individuals and businesses suspected of violating state statutes related to taxation, motor vehicle, and driver laws. In addition to external investigations, it conducts internal audits and investigations of the contract license offices.

The division receives federal grants from the Missouri Department of Transportation's Highway Safety Division and Federal Highway Administration. These grants allow the Department to work case files involving intoxication-related license actions on appeal and chemical refusal cases handled by local prosecuting attorneys. The grants also fund motor fuel tax and odometer and title fraud investigations.

Current Flexibility: 10% PS/EE and 10% between Sections 4.005 – 4.025

Legal Basis: Chapters 142-144, sections 135.010–135.035, 301.020, 301.025, 301.114, 301.147, 301.190, 301.550-301.573, 301.700, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.720, 302.725, 302.735, 302.740, 302.755, 303.010–303.190, 303.200–303.370, 306.015, 306.016, 306.535, 307.350, 307.353, 307.355, 307.366, 407.536, 454.516, and 700.320 RSMo

Funding Sources: General Revenue
Federal - Department of Revenue - Federal (0132)
Other – Motor Vehicle Commission Fund (0588), Tobacco Control Special Fund (0984)

CORE ADJUSTMENTS:

NONE

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|---------------------------|-------------------|-------|-------------------|-------|-------------------|-------|---------------------|-------|-----------------------|-------|----------------------------|-------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.020 | | | | | | | | | | | | |
| LEGAL SERVICES - 86130C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| PERSONAL SERVICES | 2,118,305 | 54.75 | 1,763,972 | 42.31 | 2,204,580 | 56.75 | 2,204,580 | 56.75 | 2,204,580 | 56.75 | 2,204,580 | 56.75 |
| GENERAL REVENUE | 1,419,447 | 38.75 | 1,376,711 | 32.80 | 1,501,832 | 40.75 | 1,501,832 | 40.75 | 1,501,832 | 40.75 | 1,501,832 | 40.75 |
| FEDERAL FUNDS | 207,365 | 5.00 | 79,960 | 2.14 | 208,484 | 5.00 | 208,484 | 5.00 | 208,484 | 5.00 | 208,484 | 5.00 |
| OTHER FUNDS | 491,493 | 11.00 | 307,301 | 7.37 | 494,264 | 11.00 | 494,264 | 11.00 | 494,264 | 11.00 | 494,264 | 11.00 |
| EXPENSE & EQUIPMENT | 396,929 | 0.00 | 234,977 | 0.00 | 398,128 | 0.00 | 398,128 | 0.00 | 398,128 | 0.00 | 398,128 | 0.00 |
| GENERAL REVENUE | 154,334 | 0.00 | 149,695 | 0.00 | 155,533 | 0.00 | 155,533 | 0.00 | 155,533 | 0.00 | 155,533 | 0.00 |
| FEDERAL FUNDS | 211,154 | 0.00 | 62,825 | 0.00 | 211,154 | 0.00 | 211,154 | 0.00 | 211,154 | 0.00 | 211,154 | 0.00 |
| OTHER FUNDS | 31,441 | 0.00 | 22,457 | 0.00 | 31,441 | 0.00 | 31,441 | 0.00 | 31,441 | 0.00 | 31,441 | 0.00 |
| TOTAL | \$2,515,234 | 54.75 | \$1,998,949 | 42.31 | \$2,602,708 | 56.75 | \$2,602,708 | 56.75 | \$2,602,708 | 56.75 | \$2,602,708 | 56.75 |

Pay Plan - 0000012

| | | | | | | | | | | | | |
|-------------------|-----|------|-----|------|-----|------|-----|------|----------|------|----------|------|
| PERSONAL SERVICES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 44,092 | 0.00 | 44,092 | 0.00 |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 30,037 | 0.00 | 30,037 | 0.00 |
| FEDERAL FUNDS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,170 | 0.00 | 4,170 | 0.00 |
| OTHER FUNDS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 9,885 | 0.00 | 9,885 | 0.00 |
| TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$44,092 | 0.00 | \$44,092 | 0.00 |

General Structure Adjustment for all state employees. Governor recommends 2% for FY2017.

| | | | | | | | | | | | | |
|------------------------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|
| TOTAL - LEGAL SERVICES | \$2,515,234 | 54.75 | \$1,998,949 | 42.31 | \$2,602,708 | 56.75 | \$2,602,708 | 56.75 | \$2,646,800 | 56.75 | \$2,646,800 | 56.75 |
|------------------------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|

DEPARTMENT OF REVENUE
Division of Administration
Section 4.025

Budget Book Page 119

The Administration Division performs administrative support functions to increase the effectiveness of revenue collection and motor vehicle and driver license programs in the Department of Revenue. The division is responsible for providing fiscal services to the Department and other governmental agencies in the areas of finance, accounting, depositing and cashing of state and non-state revenues, investing and collateralizing non-state revenue collections, accounts payable, and providing strong internal control by performing reconciliations and reviews, and preparing financial statements and reports.

The division is also responsible for providing support to its employees through payroll processing, policy and employment law guidance, recruitment, training and communication functions to maintain effective employee relations. This division also coordinates external communications by creating taxpayer educational videos, updating internet content, and involvement with community outreach efforts. The division also provides service and support in the areas of form development, policy administration, procurement, mail processing, archiving, stores, inventory distribution, delivery services, and coordinates Department leasing.

The division's federal funds are associated with the oversight of the child support collection services contract. In conjunction with the Missouri Department of Social Services (DSS), the division administers the contract which receipts and disburses child support payments. The DSS is responsible for the grant application, award and administration. The cost is split between the federal (66 percent) and state government (34 percent). The DOR reports its costs to DSS on a quarterly basis. Additional divisional costs are included in the Highway Collections budget unit.

Current Flexibility: 10% PS/EE and 10% between Sections 4.005 – 4.025

Legal Basis: Chapters 142-144, sections 135.010–135.035, 301.020, 301.025, 301.114, 301.147, 301.190, 301.550-301.573, 301.700, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.720, 302.725, 302.735, 302.740, 302.755, 303.010–303.190, 303.200–303.370, 306.015, 306.016, 306.535, 307.350, 307.353, 307.355, 307.366, 407.536, 454.400, 454.516, and 700.320 RSMo; P.L. 93-647 and 45 CRF

Funding Sources: General Revenue
Federal - Department of Revenue - Federal (0132)
Other – Child Support Enforcement Fund (0169)

CORE ADJUSTMENTS:

NONE

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|----------------------------------|-------------------|-------|-------------------|-------|-------------------|-------|---------------------|-------|-----------------------|-------|----------------------------|-------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.025 | | | | | | | | | | | | |
| ADMINISTRATION DIVISION - 86135C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| PERSONAL SERVICES | 1,194,187 | 38.66 | 1,176,005 | 30.80 | 1,200,941 | 38.66 | 1,200,941 | 38.66 | 1,200,941 | 38.66 | 1,200,941 | 38.66 |
| GENERAL REVENUE | 1,115,887 | 38.04 | 1,115,877 | 28.98 | 1,122,219 | 36.04 | 1,122,219 | 36.04 | 1,122,219 | 36.04 | 1,122,219 | 36.04 |
| FEDERAL FUNDS | 52,885 | 1.74 | 34,922 | 1.06 | 53,170 | 1.74 | 53,170 | 1.74 | 53,170 | 1.74 | 53,170 | 1.74 |
| OTHER FUNDS | 25,415 | 0.88 | 25,206 | 0.76 | 25,552 | 0.88 | 25,552 | 0.88 | 25,552 | 0.88 | 25,552 | 0.88 |
| EXPENSE & EQUIPMENT | 5,771,173 | 0.00 | 3,862,334 | 0.00 | 5,771,173 | 0.00 | 5,771,173 | 0.00 | 5,771,173 | 0.00 | 5,771,173 | 0.00 |
| GENERAL REVENUE | 211,326 | 0.00 | 204,714 | 0.00 | 211,326 | 0.00 | 211,326 | 0.00 | 211,326 | 0.00 | 211,326 | 0.00 |
| FEDERAL FUNDS | 3,470,006 | 0.00 | 2,325,815 | 0.00 | 3,470,006 | 0.00 | 3,470,006 | 0.00 | 3,470,006 | 0.00 | 3,470,006 | 0.00 |
| OTHER FUNDS | 2,089,841 | 0.00 | 1,331,805 | 0.00 | 2,089,841 | 0.00 | 2,089,841 | 0.00 | 2,089,841 | 0.00 | 2,089,841 | 0.00 |
| TOTAL | \$6,965,360 | 38.66 | \$5,038,339 | 30.80 | \$6,972,114 | 38.66 | \$6,972,114 | 38.66 | \$6,972,114 | 38.66 | \$6,972,114 | 38.66 |

Pay Plan - 0000012

| | | | | | | | | | | | | |
|-------------------|-----|------|-----|------|-----|------|-----|------|----------|------|----------|------|
| PERSONAL SERVICES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 24,023 | 0.00 | 24,023 | 0.00 |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 22,447 | 0.00 | 22,447 | 0.00 |
| FEDERAL FUNDS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,064 | 0.00 | 1,064 | 0.00 |
| OTHER FUNDS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 512 | 0.00 | 512 | 0.00 |
| TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$24,023 | 0.00 | \$24,023 | 0.00 |

General Structure Adjustment for all state employees. Governor recommends 2% for FY2017.

| | | | | | | | | | | | | |
|---------------------------------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|
| TOTAL - ADMINISTRATION DIVISION | \$6,965,360 | 38.66 | \$5,038,339 | 30.80 | \$6,972,114 | 38.66 | \$6,972,114 | 38.66 | \$6,996,137 | 38.66 | \$6,996,137 | 38.66 |
|---------------------------------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|

DEPARTMENT OF REVENUE
Postage
Section 4.025

Budget Book page 147

This section provides funding for all department mailings. The Department mails tax forms, marinecraft registration renewal notices, marinecraft titles, collection and enforcement notices, and statutorily-required pieces of certified mail. Funding for mailings related to highway collections are in the highway collections section.

Legal Basis: Chapters 142-144, sections 135.010–135.035, 301.020, 301.025, 301.114, 301.147, 301.190, 301.550-301.573, 301.700, 302.060, 302.130, 302.132, 302.140, 302.171, 302.173, 302.175, 302.177, 302.178, 302.181, 302.272, 302.290, 302.302, 302.304, 302.306, 302.309, 302.311, 302.500-302.545, 302.705, 302.720, 302.725, 302.735, 302.740, 302.755, 303.010–303.190, 303.200–303.370, 306.015, 306.016, 306.535, 307.350, 307.353, 307.355, 307.366, 407.536, 454.400, 454.516, and 700.320 RSMo

Funding Sources: General Revenue
Other – Conservation Commission (0609), Health Initiatives (0275), Motor Vehicle Commission (0588)

CORE ADJUSTMENTS:

NONE

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|---------------------------|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.025 | | | | | | | | | | | | |
| POSTAGE - 86150C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| EXPENSE & EQUIPMENT | 4,243,256 | 0.00 | 4,117,321 | 0.00 | 4,043,756 | 0.00 | 4,043,756 | 0.00 | 4,043,756 | 0.00 | 4,043,756 | 0.00 |
| GENERAL REVENUE | 4,192,511 | 0.00 | 4,066,737 | 0.00 | 3,993,011 | 0.00 | 3,993,011 | 0.00 | 3,993,011 | 0.00 | 3,993,011 | 0.00 |
| OTHER FUNDS | 50,745 | 0.00 | 50,584 | 0.00 | 50,745 | 0.00 | 50,745 | 0.00 | 50,745 | 0.00 | 50,745 | 0.00 |
| TOTAL | \$4,243,256 | 0.00 | \$4,117,321 | 0.00 | \$4,043,756 | 0.00 | \$4,043,756 | 0.00 | \$4,043,756 | 0.00 | \$4,043,756 | 0.00 |

POSTAGE RATE INCREASE - 1860004

| | | | | | | | | | | | | |
|---------------------|-----|------|-----|------|-----|------|-----------|------|-----------|------|-----------|------|
| EXPENSE & EQUIPMENT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 120,368 | 0.00 | 120,368 | 0.00 | 120,368 | 0.00 |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 120,368 | 0.00 | 120,368 | 0.00 | 120,368 | 0.00 |
| TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$120,368 | 0.00 | \$120,368 | 0.00 | \$120,368 | 0.00 |

The Department of Revenue, through its Mail Service Center and contracted vendors, annually processes more than 12 million pieces of outgoing mail. The Department's outgoing mail volume is the largest in state government. Effective May 31, 2015, the United States Postal Service increased the automated letter rate an average of 2.5 percent, postcard rates 3.6 percent, flat rates 1.9 percent and certified mail rates 4.8 percent. These postage rate increases create a shortfall in the Department's postage budget.

| | | | | | | | | | | | | |
|-----------------|-------------|------|-------------|------|-------------|------|-------------|------|-------------|------|-------------|------|
| TOTAL - POSTAGE | \$4,243,256 | 0.00 | \$4,117,321 | 0.00 | \$4,043,756 | 0.00 | \$4,164,124 | 0.00 | \$4,164,124 | 0.00 | \$4,164,124 | 0.00 |
|-----------------|-------------|------|-------------|------|-------------|------|-------------|------|-------------|------|-------------|------|

**DEPARTMENT OF REVENUE
State Tax Commission
Section 4.030**

Budget Book Page 319

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six basic functions:

1. equalize inter and intra county assessments
2. conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization
3. formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates
4. supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements
5. conduct ratio studies to determine the assessment level on each county and to measure the quality of assessments
6. assess the distributable property of railroads and public utilities

Current Flexibility: 10% PS/EE

Legal Basis: Article X, Section 14 of the Missouri Constitution; Chapters 138, 151, 153 and 155 RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

NONE

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|-------------------------------|-------------------|-------|-------------------|-------|-------------------|-------|---------------------|-------|-----------------------|-------|----------------------------|-------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.030 | | | | | | | | | | | | |
| STATE TAX COMMISSION - 86911C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| PERSONAL SERVICES | 1,989,222 | 41.00 | 1,978,823 | 39.84 | 1,998,332 | 40.00 | 1,998,332 | 40.00 | 1,998,332 | 40.00 | 1,998,332 | 40.00 |
| GENERAL REVENUE | 1,989,222 | 41.00 | 1,978,823 | 39.84 | 1,998,332 | 40.00 | 1,998,332 | 40.00 | 1,998,332 | 40.00 | 1,998,332 | 40.00 |
| EXPENSE & EQUIPMENT | 170,775 | 0.00 | 126,494 | 0.00 | 170,775 | 0.00 | 170,775 | 0.00 | 170,775 | 0.00 | 170,775 | 0.00 |
| GENERAL REVENUE | 170,775 | 0.00 | 126,494 | 0.00 | 170,775 | 0.00 | 170,775 | 0.00 | 170,775 | 0.00 | 170,775 | 0.00 |
| TOTAL | \$2,159,997 | 41.00 | \$2,105,317 | 39.84 | \$2,169,107 | 40.00 | \$2,169,107 | 40.00 | \$2,169,107 | 40.00 | \$2,169,107 | 40.00 |

Pay Plan - 0000012

| | | | | | | | | | | | | |
|-------------------|-----|------|-----|------|-----|------|-----|------|----------|------|----------|------|
| PERSONAL SERVICES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 39,965 | 0.00 | 39,965 | 0.00 |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 39,965 | 0.00 | 39,965 | 0.00 |
| TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$39,965 | 0.00 | \$39,965 | 0.00 |

General Structure Adjustment for all state employees. Governor recommends 2% for FY2017.

| | | | | | | | | | | | | |
|------------------------------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|
| TOTAL - STATE TAX COMMISSION | \$2,159,997 | 41.00 | \$2,105,317 | 39.84 | \$2,169,107 | 40.00 | \$2,169,107 | 40.00 | \$2,209,072 | 40.00 | \$2,209,072 | 40.00 |
|------------------------------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|

DEPARTMENT OF REVENUE
Assessment Maintenance
Section 4.035

Budge Book Page 337

This section provides funds to reimburse counties one half of assessor costs based on a final assessment and equalization maintenance plan and for reimbursement to assessors in compliance with Chapter 137 RSMo. The maximum reimbursement rate in statute is \$7.00 per parcel in 2000, increased by 3% per year thereafter; the minimum rate is \$3.00 per parcel. In no event may the total amount of reimbursement to a county exceed 60% reimbursement.

Legal Basis: Section 137.750, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

NONE

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|---------------------------------|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.035 | | | | | | | | | | | | |
| ASSESSMENT MAINTENANCE - 87016C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| PROGRAM-SPECIFIC | 9,876,876 | 0.00 | 9,875,176 | 0.00 | 10,376,876 | 0.00 | 10,376,876 | 0.00 | 10,376,876 | 0.00 | 10,376,876 | 0.00 |
| GENERAL REVENUE | 9,876,876 | 0.00 | 9,875,176 | 0.00 | 10,376,876 | 0.00 | 10,376,876 | 0.00 | 10,376,876 | 0.00 | 10,376,876 | 0.00 |
| TOTAL | \$9,876,876 | 0.00 | \$9,875,176 | 0.00 | \$10,376,876 | 0.00 | \$10,376,876 | 0.00 | \$10,376,876 | 0.00 | \$10,376,876 | 0.00 |

ASSESSMENT MAINTENANCE - 1860007

| | | | | | | | | | | | | |
|------------------|-----|------|-----|------|-----|------|-----|------|-----|------|-------------|------|
| PROGRAM-SPECIFIC | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,154,746 | 0.00 |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,154,746 | 0.00 |
| TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$1,154,746 | 0.00 |

Increases reimbursements to counties by .35 cents per parcel, for a total of \$3.50 per parcel based on 2014 parcel count of 3,299,273.

| | | | | | | | | | | | | |
|--------------------------------|-------------|------|-------------|------|--------------|------|--------------|------|--------------|------|--------------|------|
| TOTAL - ASSESSMENT MAINTENANCE | \$9,876,876 | 0.00 | \$9,875,176 | 0.00 | \$10,376,876 | 0.00 | \$10,376,876 | 0.00 | \$10,376,876 | 0.00 | \$11,531,622 | 0.00 |
|--------------------------------|-------------|------|-------------|------|--------------|------|--------------|------|--------------|------|--------------|------|

DEPARTMENT OF REVENUE
Appropriated Tax Credits
Section 4.040

Budge Book Page 177

Rolling Stock Tax Credit

Private car ad valorem tax is assessed to the freight line companies by the following formula:

The State Tax Commission determines the assessed value for freight line companies. The Tax Commission determines an average tax rate based on the actual taxes collected from the previous tax year paid by the operating railroads in Missouri. The tax rate is applied by the tax commission's calculated assessed value. This produces the "tax levied". This is returned to the Department of Revenue for central collection by October 1st and is due and payable by December 31st.

For all taxable years beginning on or after January 1, 2009, a freight line company shall, subject to appropriation, be allowed a credit against the tax levied. The tax credit amount is equal to the amount of eligible expenses (eligible expenses are those incurred in this state to manufacture, maintain, or improve a freight line company's rolling stock) and are incurred during the calendar year immediately preceding the tax year for which the credit is claimed. The amount of the tax credit issued shall not exceed the freight line company's liability for the tax levied for which the credit is claimed. If the appropriation is not totally funded, each company would receive a pro-rata share (based on their claim to total claims).

Alternative Fuel Infrastructure Tax Credit

SB 931 (2008 legislative session) Section 135.710 RSMo, created a tax credit for the costs of construction of qualified alternative fuel vehicle refueling properties. SB 729 (2014 legislative session) extended this tax credit starting January 1, 2015 through December 31, 2017, and expanded it to include electric vehicle (EV) charging stations (including private citizen charging stations) and capped the sum total of credits in any year to \$1 million, subject to appropriations. The credit is for the costs directly associated with the purchase and installation of equipment used for storage and dispensing of alternative fuels or any recharging equipment on any qualified property. The law further states that qualified property must be constructed after August 28, 2014 with at least fifty-one percent of the costs associated with the project being paid to qualified Missouri contractors. Any eligible applicant who installs and operates a qualified alternative fuel vehicle refueling property shall be allowed a credit against the tax otherwise due under Chapter 143, RSMo, excluding withholding tax imposed by Section 143.191 to 143.265 RSMo, or due under Chapter 147 RSMo or Chapter 148 RSMo.

The tax credit shall not exceed the lesser of twenty thousand dollars or twenty percent of the costs directly associated with the purchase and installation of any alternative fuel storage and dispensing equipment on any qualified alternative fuel vehicle property. For a private citizen the credit shall not exceed fifteen hundred dollars. The total amount of credits that may be claimed may not exceed \$1 million in any calendar year, subject to appropriations.

Wood Energy Tax Credit

A Missouri wood energy producer (any person, firm or corporation that engages in the business of producing processed wood products from Missouri forest industry residue to be used as an energy source) is eligible for a tax credit on taxes otherwise due. Reenacted in 1996 by the 88th General Assembly, the credit applies to all tax periods beginning on or after January 1, 1997. The credit can only be used against the income tax otherwise due and is not available for use against withholding tax liabilities. SB 729 (2014 legislative session) extended this tax credit through June 30, 2020 with an annual cap of \$6 million, subject to appropriations.

Credit of \$5/ton for wood products from processed wood residue.

Credit of \$5/ton for wood used in charcoal production. Wood usage is inferred at 4 tons of wood residue used per ton of wood char produced.

Legal Basis: Section 137.1018, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

| APPROPRIATED TAX CREDITS | | | BOBC | FTE | GR | FED | OTHER | TOTAL |
|--------------------------|------|-------------------------------|------|-----|-----------|-----|-------|-----------|
| GOVERNOR CHANGES | | | | | | | | |
| Reduction | 8972 | ROLLING STOCK TAX CREDIT-0101 | PD | | (150,000) | | | (150,000) |
| Reduction | 9620 | WOOD ENERGY-0101 | PD | | (500,000) | | | (500,000) |
| Reduction | 9621 | ALTERNATIVE FUEL-0101 | PD | | (50,000) | | | (50,000) |
| | | GOVERNOR CHANGES | | | (700,000) | | | (700,000) |
| | | TOTAL CHANGES | | | (700,000) | | | (700,000) |

| Committee Markup Annual | | Department of Revenue | | | | | | | | | | Regular House Bills | |
|--|--|-----------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
| | | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.040 | | | | | | | | | | | | | |
| APPROPRIATED TAX CREDITS - 87021C | | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | | |
| PROGRAM-SPECIFIC | | 0 | 0.00 | 0 | 0.00 | 1,400,000 | 0.00 | 1,400,000 | 0.00 | 700,000 | 0.00 | 700,000 | 0.00 |
| GENERAL REVENUE | | 0 | 0.00 | 0 | 0.00 | 1,400,000 | 0.00 | 1,400,000 | 0.00 | 700,000 | 0.00 | 700,000 | 0.00 |
| TOTAL | | \$0 | 0.00 | \$0 | 0.00 | \$1,400,000 | 0.00 | \$1,400,000 | 0.00 | \$700,000 | 0.00 | \$700,000 | 0.00 |
| | | | | | | | | | | | | | |
| ROLLING STOCK TAX CREDIT - 1860008 | | | | | | | | | | | | | |
| PROGRAM-SPECIFIC | | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 150,000 | 0.00 |
| GENERAL REVENUE | | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 150,000 | 0.00 |
| TOTAL | | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$150,000 | 0.00 |
| Increase the appropriation authority for the rolling stock tax credit. | | | | | | | | | | | | | |

| Committee Markup Annual | Department of Revenue | | | | | | | | | | Regular House Bills | |
|---|-----------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.040 | | | | | | | | | | | | |
| APPROPRIATED TAX CREDITS - 87021C | | | | | | | | | | | | |
| WOOD ENERGY TAX CREDIT - 1860009 | | | | | | | | | | | | |
| PROGRAM-SPECIFIC | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 500,000 | 0.00 |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 500,000 | 0.00 |
| TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$500,000 | 0.00 |
| Increase in appropriation authority of the wood energy tax credit line. | | | | | | | | | | | | |

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|----------------------------------|-----|------|-----|------|-------------|------|-------------|------|-----------|------|-------------|------|
| TOTAL - APPROPRIATED TAX CREDITS | \$0 | 0.00 | \$0 | 0.00 | \$1,400,000 | 0.00 | \$1,400,000 | 0.00 | \$700,000 | 0.00 | \$1,350,000 | 0.00 |
|----------------------------------|-----|------|-----|------|-------------|------|-------------|------|-----------|------|-------------|------|

DEPARTMENT OF REVENUE
Fees to Counties and Collection Agencies
Section 4.045

Budget Book Page 182

This section provides for the payment of contingency fees to private collection agencies or local prosecutors who collect delinquent state tax accounts on behalf of the Department. Prosecuting attorneys will receive payment of 20% of the delinquency collected. Private agency fees will be determined by competitive bid; however, it will not exceed 25% of the delinquency collected.

Legal Basis: Sections 136.150 and 140.850, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

| PROSEC ATTYS-COLL AGENCY FEES | | | | BOBC | FTE | GR | FED | OTHER | TOTAL |
|-------------------------------|------|-------------------------------|----|------|-----|-----------|-----|-------|-----------|
| DEPARTMENT CHANGES | | | | | | | | | |
| Reallocation | 0096 | DELINQUENT COLLECTN FEES-0101 | EE | | | 150,000 | | | 150,000 |
| Reallocation | 0096 | DELINQUENT COLLECTN FEES-0101 | PD | | | (150,000) | | | (150,000) |
| DEPARTMENT CHANGES | | | | | | 0 | | | 0 |
| TOTAL CHANGES | | | | | | 0 | | | 0 |

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|--|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.045 | | | | | | | | | | | | |
| PROSEC ATTYS-COLL AGENCY FEES - 87060C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| EXPENSE & EQUIPMENT | 600,000 | 0.00 | 715,867 | 0.00 | 600,000 | 0.00 | 750,000 | 0.00 | 750,000 | 0.00 | 750,000 | 0.00 |
| GENERAL REVENUE | 600,000 | 0.00 | 715,867 | 0.00 | 600,000 | 0.00 | 750,000 | 0.00 | 750,000 | 0.00 | 750,000 | 0.00 |
| PROGRAM-SPECIFIC | 2,700,000 | 0.00 | 2,236,110 | 0.00 | 2,700,000 | 0.00 | 2,550,000 | 0.00 | 2,550,000 | 0.00 | 2,550,000 | 0.00 |
| GENERAL REVENUE | 2,700,000 | 0.00 | 2,236,110 | 0.00 | 2,700,000 | 0.00 | 2,550,000 | 0.00 | 2,550,000 | 0.00 | 2,550,000 | 0.00 |
| TOTAL | \$3,300,000 | 0.00 | \$2,951,977 | 0.00 | \$3,300,000 | 0.00 | \$3,300,000 | 0.00 | \$3,300,000 | 0.00 | \$3,300,000 | 0.00 |

Core Reallocations-To align appropriations & FTE with estimated expenditures.

| | | | | | | | | | | | | |
|--------------------------------------|-------------|------|-------------|------|-------------|------|-------------|------|-------------|------|-------------|------|
| TOTAL - PROSEC ATTYS-COLL AGENCY FEE | \$3,300,000 | 0.00 | \$2,951,977 | 0.00 | \$3,300,000 | 0.00 | \$3,300,000 | 0.00 | \$3,300,000 | 0.00 | \$3,300,000 | 0.00 |
|--------------------------------------|-------------|------|-------------|------|-------------|------|-------------|------|-------------|------|-------------|------|

**DEPARTMENT OF REVENUE
County Lien Filing Fees
Section 4.050**

Budget Book Page 187

Sections 144.380 and 143.902, RSMo, allow the Department of Revenue to file a certificate of lien with circuit courts for income, withholding, sales and use tax delinquencies. The Department also files administrative judgments to garnish a taxpayer's wages, bank accounts or other financial holdings. With this appropriation, the Department, per Section 144.380.4, RSMo, pays the county recorder of deeds \$3.00 to file a lien and \$1.50 when the Department requests a lien to be released.

Legal Basis: Sections 143.902 and 144.380, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

NONE

Regular House Bills

| | | | | | | | | | | | | |
|---------------------------------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|
| TOTAL - COUNTY LIEN FILING FEES | \$465,000 | 0.00 | \$263,454 | 0.00 | \$465,000 | 0.00 | \$465,000 | 0.00 | \$465,000 | 0.00 | \$465,000 | 0.00 |
|---------------------------------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|

DEPARTMENT OF REVENUE
Distribution to Cities - Motor Fuel Tax Fund
Section 4.055

Budget Book Page 192

This section allows for distribution to cities of 15% of motor vehicle fuel tax proceeds as provided by Article IV, Section 30(a) of the State Constitution.

Legal Basis: Article IV, Section 30(a) of the Missouri Constitution

Funding Sources: Other – Motor Fuel Tax Fund (0673)

CORE ADJUSTMENTS:

NONE

| Committee Markup Annual | | | | Department of Revenue | | | | | | | | Regular House Bills | | | |
|--------------------------------------|--|--|--|-----------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | | | | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
| | | | | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.055 | | | | | | | | | | | | | | | |
| MOTOR FUEL TAX DISTRIBUTION - 87030C | | | | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | 188,000,000 | 0.00 | 185,263,197 | 0.00 | 188,000,000 | 0.00 | 188,000,000 | 0.00 | 188,000,000 | 0.00 | 188,000,000 | 0.00 |
| OTHER FUNDS | | | | 188,000,000 | 0.00 | 185,263,197 | 0.00 | 188,000,000 | 0.00 | 188,000,000 | 0.00 | 188,000,000 | 0.00 | 188,000,000 | 0.00 |
| TOTAL | | | | \$188,000,000 | 0.00 | \$185,263,197 | 0.00 | \$188,000,000 | 0.00 | \$188,000,000 | 0.00 | \$188,000,000 | 0.00 | \$188,000,000 | 0.00 |
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**DEPARTMENT OF REVENUE
Emblem Use Fee Distribution
Section 4.060**

Budget Book Page 197

Individuals requesting a specialty plate make a contribution of an emblem use authorization fee to the organization sponsoring the specialty plate. If statute allows the individual to make the emblem use authorization fee to the Department, the Department must remit these fees to the applicable organization. This appropriation allows the Department to remit the contribution fees defined by statute.

Legal Basis: Section 301.3141, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

NONE

| | | |
|--------------------------------|------------------------------|----------------------------|
| Committee Markup Annual | Department of Revenue | Regular House Bills |
|--------------------------------|------------------------------|----------------------------|

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| Committee Markup Annual | Department of Revenue | Regular House Bills |
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| Committee Markup Annual | Department of Revenue | Regular House Bills |
|--------------------------------|------------------------------|----------------------------|

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|--------------------------------------|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.060 | | | | | | | | | | | | |
| EMBLEM USE FEE DISTRIBUTION - 87032C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| PROGRAM-SPECIFIC | 1,000 | 0.00 | 825 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| GENERAL REVENUE | 1,000 | 0.00 | 825 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| TOTAL | \$1,000 | 0.00 | \$825 | 0.00 | \$1,000 | 0.00 | \$1,000 | 0.00 | \$1,000 | 0.00 | \$1,000 | 0.00 |

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|-------------------------------------|---------|------|-------|------|---------|------|---------|------|---------|------|---------|------|
| TOTAL - EMBLEM USE FEE DISTRIBUTION | \$1,000 | 0.00 | \$825 | 0.00 | \$1,000 | 0.00 | \$1,000 | 0.00 | \$1,000 | 0.00 | \$1,000 | 0.00 |
|-------------------------------------|---------|------|-------|------|---------|------|---------|------|---------|------|---------|------|

DEPARTMENT OF REVENUE
General Revenue Tax Refunds
Section 4.065

Budget Book Page 202

This section provides for refunds for any overpayment or erroneous payment of taxes credited to the General Revenue Fund.

Legal Basis: Section 136.035, RSMo

Funding Sources: General Revenue

This is an (E)stimated appropriation.

CORE ADJUSTMENTS:

| GENERAL REVENUE REFUNDS (REG) | | | | BOBC | FTE | GR | FED | OTHER | TOTAL | EXPLANATION |
|-------------------------------|------|-----------------------|--|------|-----|--------------|-----|-------|--------------|------------------------------|
| GOVERNOR CHANGES | | | | | | | | | | |
| Reduction | 1243 | GR REFUNDS (REG)-0101 | | PD | | (10,300,000) | | | (10,300,000) | BASED ON GOVERNOR CRE REFUND |
| | | GOVERNOR CHANGES | | | | (10,300,000) | | | (10,300,000) | PREDICTIONS |
| | | TOTAL CHANGES | | | | (10,300,000) | | | (10,300,000) | |

| Committee Markup Annual | | | | Department of Revenue | | | | | | | | Regular House Bills | | | |
|---|--|--|--|-----------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | | | | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
| | | | | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.065 | | | | | | | | | | | | | | | |
| GENERAL REVENUE REFUNDS (REG) - 87011C | | | | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | 1,312,000,000 | 0.00 | 1,222,500,553 | 0.00 | 1,394,400,000 | 0.00 | 1,394,400,000 | 0.00 | 1,384,100,000 | 0.00 | 1,384,100,000 | 0.00 |
| GENERAL REVENUE | | | | 1,312,000,000 | 0.00 | 1,222,500,553 | 0.00 | 1,394,400,000 E | 0.00 | 1,394,400,000 E | 0.00 | 1,384,100,000 E | 0.00 | 1,384,100,000 E | 0.00 |
| TOTAL | | | | \$1,312,000,000 | 0.00 | \$1,222,500,553 | 0.00 | \$1,394,400,000 | 0.00 | \$1,394,400,000 | 0.00 | \$1,384,100,000 | 0.00 | \$1,384,100,000 | 0.00 |
| Core Reallocations-To align appropriations & FTE with estimated expenditures. | | | | | | | | | | | | | | | |
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| TOTAL - GENERAL REVENUE REFUNDS (REG) | | | | | | | | | | | | | | | |
| | | | | \$1,312,000,000 | 0.00 | \$1,222,500,553 | 0.00 | \$1,394,400,000 | 0.00 | \$1,394,400,000 | 0.00 | \$1,384,100,000 | 0.00 | \$1,384,100,000 | 0.00 |

DEPARTMENT OF REVENUE
Surplus Revenue Fund Tax Refunds
Section 4.066

Budget Book Page N/A

This section provides for refunds for any overpayment or erroneous payment of taxes credited to the General Revenue Fund or Surplus Revenue Fund.

Legal Basis: Section 136.035, RSMo

Funding Sources: Surplus Revenue Fund

This is an (E)stimated appropriation.

CORE ADJUSTMENTS:

NONE

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|---------------------------------|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.066 | | | | | | | | | | | | |
| GR AND SURPLUS REFUNDS - 87014C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| PROGRAM-SPECIFIC | 1 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| OTHER FUNDS | 1 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL | \$1 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

SURPLUS REVENUE REFUND - 1860011

| | | | | | | | | | | | | |
|------------------|-----|------|-----|------|-----|------|-----|------|-----|------|-----|------|
| PROGRAM-SPECIFIC | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1 | 0.00 |
| OTHER FUNDS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1E | 0.00 |
| TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$1 | 0.00 |

For refunds for overpayment or erroneous payment of any tax or any payment that is credited to general revenue fund or surplus revenue fund.

| | | | | | | | | | | | | |
|--------------------------------|-----|------|-----|------|-----|------|-----|------|-----|------|-----|------|
| TOTAL - GR AND SURPLUS REFUNDS | \$1 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$1 | 0.00 |
|--------------------------------|-----|------|-----|------|-----|------|-----|------|-----|------|-----|------|

DEPARTMENT OF REVENUE
Federal and Other Fund Tax Refunds
Section 4.070

Budget Book Page 207

The Department of Revenue has specific appropriation authority to process refund claims for various taxes and fees deposited into the General Revenue, State Highways and Transportation Department, Aviation Trust, Workers' Compensation, Health Initiatives, State School Money, and Fair Share funds. This appropriation allows the Department to pay outstanding refund claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo. The Department may also use this appropriation to process refund claims for other state agencies that do not have refund appropriation authority.

Legal Basis: Section 136.035, RSMo

Funding Sources: Other – Various

CORE ADJUSTMENTS:

| FEDERAL & OTHER FUNDS REFUNDS | | | | BOBC | FTE | GR | FED | OTHER | TOTAL |
|-------------------------------|------|-------------------------------|----|------|-----|----|-----|---------|---------|
| DEPARTMENT CHANGES | | | | | | | | | |
| Reallocation | 1592 | FED & OTHER FUND REFUNDS-0569 | PD | | | | | (5,000) | (5,000) |
| Reallocation | 3004 | FED & OTHER FUND REFUNDS-0285 | PD | | | | | (5,150) | (5,150) |
| Reallocation | 7295 | FED & OTHER FUND REFUNDS-0775 | PD | | | | | 5,150 | 5,150 |
| Reallocation | 8465 | FED & OTHER FUND REFUNDS-0619 | PD | | | | | 5,000 | 5,000 |
| | | | | | | | | 0 | 0 |
| DEPARTMENT CHANGES | | | | | | | | 0 | 0 |
| TOTAL CHANGES | | | | | | | | 0 | 0 |

| Committee Markup Annual | | | | Department of Revenue | | | | | | | | Regular House Bills | | | |
|---|--|--|--|-----------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | | | | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
| | | | | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.070 | | | | | | | | | | | | | | | |
| FEDERAL & OTHER FUNDS REFUNDS - 87012C | | | | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | | | | |
| PROGRAM-SPECIFIC | | | | 50,000 | 0.00 | 9,079 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| OTHER FUNDS | | | | 50,000 | 0.00 | 9,079 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL | | | | \$50,000 | 0.00 | \$9,079 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |
| Core Reallocations-To align appropriations & FTE with estimated expenditures. | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| TOTAL - FEDERAL & OTHER FUNDS REFUND | | | | \$50,000 | 0.00 | \$9,079 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

DEPARTMENT OF REVENUE
Highway Fund Tax or Fee Refunds
Section 4.075

Budget Book Page 212

This appropriation allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the State Highways and Transportation Department Fund (Highway Fund) as required by Section 136.035, RSMo. The Department processes refund claims for motor vehicle sales and use taxes and motor vehicle and driver license fees.

Legal Basis: Section 136.035, RSMo

Funding Sources: Other – State Highways and Transportation Department Fund (0644E)

This is an (E)stimated appropriation.

CORE ADJUSTMENTS:

NONE

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|---|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.075 | | | | | | | | | | | | |
| HIGHWAY FUND REFUNDS - 87020C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| PROGRAM-SPECIFIC | 2,290,564 | 0.00 | 403,808 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 |
| OTHER FUNDS | 2,290,564 | 0.00 | 403,808 | 0.00 | 2,290,564 E | 0.00 | 2,290,564 E | 0.00 | 2,290,564 E | 0.00 | 2,290,564 E | 0.00 |
| TOTAL | \$2,290,564 | 0.00 | \$403,808 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 |
| Core Reallocations-To align appropriations & FTE with estimated expenditures. | | | | | | | | | | | | |

| | | | | | | | | | | | | |
|------------------------------|-------------|------|-----------|------|-------------|------|-------------|------|-------------|------|-------------|------|
| TOTAL - HIGHWAY FUND REFUNDS | \$2,290,564 | 0.00 | \$403,808 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 |
|------------------------------|-------------|------|-----------|------|-------------|------|-------------|------|-------------|------|-------------|------|

**DEPARTMENT OF REVENUE
Aviation Trust Fund Refunds
Section 4.080**

Budget Book Page 217

Pursuant to Section 155.080, RSMo, the state imposes a use tax of nine cents on each gallon of aviation fuel used to propel aircraft with reciprocating engines. Operators may apply for a refund of the use tax for aviation fuel used in commercial agricultural aircraft. This appropriation allows the Department of Revenue to process the refund claims from the commercial agriculture aircraft operators.

Legal Basis: Section 155.080, RSMo

Funding Sources: Other – Aviation Trust Fund (0952)

CORE ADJUSTMENTS:

NONE

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|--------------------------------------|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.080 | | | | | | | | | | | | |
| AVIATION TRUST FUND REFUNDS - 87045C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| PROGRAM-SPECIFIC | 50,000 | 0.00 | 5,607 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| OTHER FUNDS | 50,000 | 0.00 | 5,607 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL | \$50,000 | 0.00 | \$5,607 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |
| | | | | | | | | | | | | |
| TOTAL - AVIATION TRUST FUND REFUNDS | \$50,000 | 0.00 | \$5,607 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

DEPARTMENT OF REVENUE
Refunds and Distributions of Motor Fuel Taxes
Section 4.085

Budget Book Page 222

Chapter 142, RSMo requires the Department of Revenue to refund motor fuel tax collected on the sale of fuel used for purposes other than propelling a motor vehicle on Missouri streets and highways. Distributors file claims requesting such refunds.

Legal Basis: Chapter 142, RSMo

Funding Sources: Other – State Highways and Transportation Department Fund (0644E)

This is an (E)stimated appropriation.

CORE ADJUSTMENTS:

NONE

| Committee Markup Annual | Department of Revenue | | | | | | | | | | Regular House Bills | |
|------------------------------------|-----------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.085 | | | | | | | | | | | | |
| REFUNDS OF MOTOR FUEL TAX - 87050C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| PROGRAM-SPECIFIC | 10,914,000 | 0.00 | 10,578,116 | 0.00 | 10,914,000 | 0.00 | 10,914,000 | 0.00 | 10,914,000 | 0.00 | 10,914,000 | 0.00 |
| OTHER FUNDS | 10,914,000 | 0.00 | 10,578,116 | 0.00 | 10,914,000 E | 0.00 | 10,914,000 E | 0.00 | 10,914,000 E | 0.00 | 10,914,000 E | 0.00 |
| TOTAL | \$10,914,000 | 0.00 | \$10,578,116 | 0.00 | \$10,914,000 | 0.00 | \$10,914,000 | 0.00 | \$10,914,000 | 0.00 | \$10,914,000 | 0.00 |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| TOTAL - REFUNDS OF MOTOR FUEL TAX | \$10,914,000 | 0.00 | \$10,578,116 | 0.00 | \$10,914,000 | 0.00 | \$10,914,000 | 0.00 | \$10,914,000 | 0.00 | \$10,914,000 | 0.00 |

DEPARTMENT OF REVENUE
Refunds from the Workers Compensation Fund
Section 4.090

Budget Book Page 227

The Department of Revenue refunds any overpayment or erroneous payment of workers' compensation taxes paid by insurance companies per Section 287 170, RSMo. Overpayments occur because insurance companies file estimated quarterly payments during the year based on prior year activity. In June of each year, when insurance companies file annual returns, estimates and actual liabilities are reconciled and refunds, if necessary, are issued. The Department uses this appropriation to process those refund claims.

Legal Basis: Section 287.170, RSMo

Funding Sources: Other – Workers' Compensation Fund (0652)

CORE ADJUSTMENTS:

NONE

| | | |
|-------------------------|-----------------------|---------------------|
| Committee Markup Annual | Department of Revenue | Regular House Bills |
|-------------------------|-----------------------|---------------------|

| | | |
|-------------------------|-----------------------|---------------------|
| Committee Markup Annual | Department of Revenue | Regular House Bills |
|-------------------------|-----------------------|---------------------|

| | | |
|-------------------------|-----------------------|---------------------|
| Committee Markup Annual | Department of Revenue | Regular House Bills |
|-------------------------|-----------------------|---------------------|

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|-------------------------------------|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.090 | | | | | | | | | | | | |
| REFUNDS FROM WORKERS' COMP - 87085C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| PROGRAM-SPECIFIC | 2,000,000 | 0.00 | 117,661 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| OTHER FUNDS | 2,000,000 | 0.00 | 117,661 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| TOTAL | \$2,000,000 | 0.00 | \$117,661 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 |

| | | | | | | | | | | | | |
|------------------------------------|-------------|------|-----------|------|-------------|------|-------------|------|-------------|------|-------------|------|
| TOTAL - REFUNDS FROM WORKERS' COMP | \$2,000,000 | 0.00 | \$117,661 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 |
|------------------------------------|-------------|------|-----------|------|-------------|------|-------------|------|-------------|------|-------------|------|

**DEPARTMENT OF REVENUE
Tobacco Tax Refunds
Section 4.095**

Budget Book Page 232

The Department of Revenue issues refunds for the overpayment or erroneous payment of taxes collected on tobacco products. The Department collects a tax of eight and one-half mills per cigarette on the sale of cigarettes. Receipts from the tax are deposited into the State School Money Fund, the Fair Share Fund, and the Health Initiatives Fund.

A tax of 10 percent of the manufacturer's invoice price, before discounts and deals, is also levied on the first sale of tobacco products, other than cigarettes. The receipts from this tax are deposited into the Health Initiatives Fund.

The Department uses this appropriation to issue refunds to taxpayers for overpayments of tax on cigarette and other tobacco products.

Legal Basis: Chapter 149, RSMo

Funding Sources: Other – Health Initiatives Fund (0275), State School Money Fund (0616), Fair Share Fund (0687)

CORE ADJUSTMENTS:

NONE

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|--------------------------------|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.095 | | | | | | | | | | | | |
| CIGARETTE TAX REFUNDS - 87088C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| PROGRAM-SPECIFIC | 161,000 | 0.00 | 20,732 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 |
| OTHER FUNDS | 161,000 | 0.00 | 20,732 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 |
| TOTAL | \$161,000 | 0.00 | \$20,732 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 |
| | | | | | | | | | | | | |
| TOTAL - CIGARETTE TAX REFUNDS | \$161,000 | 0.00 | \$20,732 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 |

DEPARTMENT OF REVENUE
County Stock Insurance Distribution
Section 4.100

Budget Book Page 237

Section 148.330.4 RSMo, states "On or before the first day of September each year the commissioner of administration shall apportion all moneys in the county stock insurance fund to the general revenue of the state, to the county treasurer, and to the treasurer of the school district in which the principal office of the company paying the same is located. All premium tax credits described in Section 135.500 to 135.529, RSMo, and Sections 348.430 and 348.432, RSMo, shall only reduce the amounts apportioned to the general revenue fund of the state and not reduce any moneys apportioned to any county treasurer or to the treasurer of the school district in which the principal office of the company paying the same is located..."

The Department of Revenue uses this appropriation to allow for the apportionments mandated by statute and to hold both the county and the school districts harmless from tax credit redemptions.

Legal Basis: Sections 135.500-135.529, 148.330.4, 348.430 and 348.432, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

NONE

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|---|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| | | | | | | | | | | | | |
| HOUSE BILL SECTION 04.100 | | | | | | | | | | | | |
| COUNTY STOCK INS TAX DISTRIBTN - 87018C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| PROGRAM-SPECIFIC | 660,700 | 0.00 | 102,854 | 0.00 | 660,700 | 0.00 | 660,700 | 0.00 | 660,700 | 0.00 | 660,700 | 0.00 |
| GENERAL REVENUE | 660,700 | 0.00 | 102,854 | 0.00 | 660,700 | 0.00 | 660,700 | 0.00 | 660,700 | 0.00 | 660,700 | 0.00 |
| TOTAL | \$660,700 | 0.00 | \$102,854 | 0.00 | \$660,700 | 0.00 | \$660,700 | 0.00 | \$660,700 | 0.00 | \$660,700 | 0.00 |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| TOTAL - COUNTY STOCK INS TAX DISTRIBTN | \$660,700 | 0.00 | \$102,854 | 0.00 | \$660,700 | 0.00 | \$660,700 | 0.00 | \$660,700 | 0.00 | \$660,700 | 0.00 |

DEPARTMENT OF REVENUE
Debt Offset by Tax Credits
Section 4.105

Budget Book Page 242

This section provides for the Dept. of Revenue to offset any debt. This transfer will place pending Missouri tax credits in escrow on behalf of the state agency seeking satisfaction of the debt against the tax credit recipient.

Legal Basis: Section 135.815, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

NONE

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|--|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| | | | | | | | | | | | | |
| HOUSE BILL SECTION 04.105 | | | | | | | | | | | | |
| OFFSET DEBTS WITH TAX CREDITS - 87092C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| PROGRAM-SPECIFIC | 260,000 | 0.00 | 65,941 | 0.00 | 260,000 | 0.00 | 260,000 | 0.00 | 260,000 | 0.00 | 260,000 | 0.00 |
| GENERAL REVENUE | 260,000 | 0.00 | 65,941 | 0.00 | 260,000 | 0.00 | 260,000 | 0.00 | 260,000 | 0.00 | 260,000 | 0.00 |
| TOTAL | \$260,000 | 0.00 | \$65,941 | 0.00 | \$260,000 | 0.00 | \$260,000 | 0.00 | \$260,000 | 0.00 | \$260,000 | 0.00 |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| TOTAL - OFFSET DEBTS WITH TAX CREDITS | \$260,000 | 0.00 | \$65,941 | 0.00 | \$260,000 | 0.00 | \$260,000 | 0.00 | \$260,000 | 0.00 | \$260,000 | 0.00 |

DEPARTMENT OF REVENUE
GR transfer to the Debt Offset Escrow Fund
Section 4.110

Budget Book Page 247

Sections 143.782 through 143.748, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than \$25. This appropriation transfers the intercepted refunds from General Revenue to an escrow account allowing the agencies to apply the money towards the debt.

Legal Basis: Sections 143.782 and 143.788, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

NONE

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|-------------------------------|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.110 | | | | | | | | | | | | |
| DEBT OFFSET TRANSFER - 87091C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| FUND TRANSFERS | 13,797,384 | 0.00 | 12,129,875 | 0.00 | 13,797,384 | 0.00 | 13,797,384 | 0.00 | 13,797,384 | 0.00 | 13,797,384 | 0.00 |
| GENERAL REVENUE | 13,797,384 | 0.00 | 12,129,875 | 0.00 | 13,797,384 | 0.00 | 13,797,384 | 0.00 | 13,797,384 | 0.00 | 13,797,384 | 0.00 |
| TOTAL | \$13,797,384 | 0.00 | \$12,129,875 | 0.00 | \$13,797,384 | 0.00 | \$13,797,384 | 0.00 | \$13,797,384 | 0.00 | \$13,797,384 | 0.00 |
| | | | | | | | | | | | | |
| TOTAL - DEBT OFFSET TRANSFER | \$13,797,384 | 0.00 | \$12,129,875 | 0.00 | \$13,797,384 | 0.00 | \$13,797,384 | 0.00 | \$13,797,384 | 0.00 | \$13,797,384 | 0.00 |

DEPARTMENT OF REVENUE
GR transfer to the Circuit Courts Escrow Fund
Section 4.115

Budget Book Page 252

Sections 143.782 through 143.788, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than \$25. The Department uses this appropriation to transfer intercepted funds for debts owed to courts across the state to the Circuit Court Escrow Fund.

Legal Basis: Section 488.020(3), RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

NONE

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|------------------------------------|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | | DOLLAR | | DOLLAR | | DOLLAR | | DOLLAR | | DOLLAR | |
| | FTE | | FTE | | FTE | | FTE | | FTE | | FTE | |
| HOUSE BILL SECTION 04.115 | | | | | | | | | | | | |
| CIRCUIT COURTS ESCROW TRF - 87101C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| FUND TRANSFERS | 1,600,000 | 0.00 | 1,600,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| GENERAL REVENUE | 1,600,000 | 0.00 | 1,600,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| TOTAL | \$1,600,000 | 0.00 | \$1,600,000 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 |

DEBT OFFSET CIRCUIT COURTS INC - 1860005

| | | | | | | | | | | | | |
|-----------------|-----|------|-----|------|-----|------|-----------|------|-----------|------|-----------|------|
| FUND TRANSFERS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 518,749 | 0.00 | 518,749 | 0.00 | 518,749 | 0.00 |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 518,749 | 0.00 | 518,749 | 0.00 | 518,749 | 0.00 |
| TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$518,749 | 0.00 | \$518,749 | 0.00 | \$518,749 | 0.00 |

Section 488.5028, RSMo, authorizes the courts to collect delinquent court costs, fines and other sums due to the state or a political subdivision by offsetting an individual's income tax refund. Total collections over the last three fiscal years increase on average 12.4 percent. The projected offsets exceed the \$2 million transfer core. The Office of State Courts Administrator is submitting a new decision item to increase its spending authority by the same amount.

| | | | | | | | | | | | | |
|-----------------------------------|-------------|------|-------------|------|-------------|------|-------------|------|-------------|------|-------------|------|
| TOTAL - CIRCUIT COURTS ESCROW TRF | \$1,600,000 | 0.00 | \$1,600,000 | 0.00 | \$2,000,000 | 0.00 | \$2,518,749 | 0.00 | \$2,518,749 | 0.00 | \$2,518,749 | 0.00 |
|-----------------------------------|-------------|------|-------------|------|-------------|------|-------------|------|-------------|------|-------------|------|

DEPARTMENT OF REVENUE
Debt Offset Distribution
Section 4.120

Budget Book Page 262

The Department of Revenue, pursuant to Sections 143.782 through 143.788, RSMo, places intercepted Missouri income tax refunds in an escrow account for the satisfaction of debts larger than \$25. This appropriation allows the Department to apply intercepted refunds towards delinquent motor vehicle sales and use taxes and motor vehicle and driver license fees.

The Department also executed a reciprocal agreement with the state of Kansas to intercept refunds for the satisfaction of debts between Kansas and Missouri. The program was implemented in Fiscal Year 2010. Through Fiscal Year 2014, Kansas intercepted \$3.8 million on behalf of Missouri. Missouri intercepted \$2.6 million on behalf of Kansas. This appropriation allows the Department to forward intercepted amounts to the state of Kansas.

Legal Basis: Section 143.782 thru 788, RSMo

Funding Sources: Other – Debt Offset Escrow Fund (0753)

CORE ADJUSTMENTS:

| DEBT OFFSET | | BOBC | FTE | GR | FED | OTHER | TOTAL |
|---------------------------|--------------------------------|------|-----|----|-----|-----------|-----------|
| DEPARTMENT CHANGES | | | | | | | |
| Reallocation 3985 | DEBT OFFSET-0753 | PD | | | | 100,000 | 100,000 |
| Reallocation 6957 | DEBT OFFSET ST RECIPROCAL-0753 | PD | | | | (100,000) | (100,000) |
| | DEPARTMENT CHANGES | | | | | 0 | 0 |
| | TOTAL CHANGES | | | | | 0 | 0 |

| <div><div></div><div>Committee Markup Annual</div></div> | Department of Revenue | | | | | | | | Regular House Bills | | | |
|--|-----------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.120 | | | | | | | | | | | | |
| DEBT OFFSET - 87098C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| PROGRAM-SPECIFIC | 1,164,119 | 0.00 | 823,455 | 0.00 | 1,164,119 | 0.00 | 1,164,119 | 0.00 | 1,164,119 | 0.00 | 1,164,119 | 0.00 |
| OTHER FUNDS | 1,164,119 | 0.00 | 823,455 | 0.00 | 1,164,119 | 0.00 | 1,164,119 | 0.00 | 1,164,119 | 0.00 | 1,164,119 | 0.00 |
| TOTAL | \$1,164,119 | 0.00 | \$823,455 | 0.00 | \$1,164,119 | 0.00 | \$1,164,119 | 0.00 | \$1,164,119 | 0.00 | \$1,164,119 | 0.00 |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| TOTAL - DEBT OFFSET | \$1,164,119 | 0.00 | \$823,455 | 0.00 | \$1,164,119 | 0.00 | \$1,164,119 | 0.00 | \$1,164,119 | 0.00 | \$1,164,119 | 0.00 |

DEPARTMENT OF REVENUE
School District Trust Fund transfer to General Revenue
Section 4.125

Budget Book Page 267

This section provides for a transfer of \$2.5 million from the School District Trust Fund to the credit of General Revenue. Section 144.701, RSMo, states in part that the Proposition C tax collection fee credited to the state will not exceed the lesser of \$2,500,000 or 1% of the amount collected.

Legal Basis: Sections 144.701, 163.031 and 163.087, RSMo

Funding Sources: Other – School District Trust Fund (0688)

CORE ADJUSTMENTS:

NONE

Committee Markup Annual

Department of Revenue

Regular House Bills

[illegible][illegible]

DEPARTMENT OF REVENUE
Parks Sales Tax Fund transfer to General Revenue
Section 4.130

Budget Book Page 272

This section transfers sixty-six hundredths percent (.66%) of the funds received into the Parks Sales Tax Fund to General Revenue to defray costs of administering the tax.

Legal Basis: Article IV, Section 47(a) of the Missouri Constitution

Funding Sources: Other – Parks Sales Tax Fund (0613)

CORE ADJUSTMENTS:

NONE

| Committee Markup Annual | Department of Revenue | Regular House Bills |
|-------------------------|-----------------------|---------------------|
|-------------------------|-----------------------|---------------------|

| Committee Markup Annual | Department of Revenue | Regular House Bills |
|-------------------------|-----------------------|---------------------|
|-------------------------|-----------------------|---------------------|

| Committee Markup Annual | Department of Revenue | Regular House Bills |
|-------------------------|-----------------------|---------------------|
|-------------------------|-----------------------|---------------------|

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2015 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|--|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.130 | | | | | | | | | | | | |
| PARK SALES TAX TRANSFER TO GR - 87094C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| FUND TRANSFERS | 300,000 | 0.00 | 282,678 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 |
| OTHER FUNDS | 300,000 | 0.00 | 282,678 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 |
| TOTAL | \$300,000 | 0.00 | \$282,678 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 |

| | | | | | | | | | | | | |
|---------------------------------------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|
| TOTAL - PARK SALES TAX TRANSFER TO GR | \$300,000 | 0.00 | \$282,678 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 |
|---------------------------------------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|

DEPARTMENT OF REVENUE
Soil and Water Sales Tax Fund transfer to General Revenue
Section 4.135

Budget Book Page 277

This section transfers sixty-six hundredths percent (.66%) of the funds received into the Soil and Water Sales Tax Fund to General Revenue to defray costs of administering the tax.

Legal Basis: Article IV, Section 47(a) of the Missouri Constitution

Funding Sources: Other – Soil and Water Sales Tax Fund (0614)

CORE ADJUSTMENTS:

NONE

| Committee Markup Annual | | Department of Revenue | | Regular House Bills | |
|-------------------------|---------|-----------------------|---------|---------------------|---------|
| | FY 2015 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |

| Committee Markup Annual | | Department of Revenue | | Regular House Bills | |
|-------------------------|---------|-----------------------|---------|---------------------|---------|
| | FY 2015 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |

| Committee Markup Annual | | Department of Revenue | | Regular House Bills | |
|-------------------------|---------|-----------------------|---------|---------------------|---------|
| | FY 2015 | FY 2015 | FY 2015 | FY 2015 | FY 2015 |

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | | Regular House Bill |
|---|----------------|------|----------------|------|----------------|------|------------------|------|--------------------|------|-------------------------|------|--------------------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | |
| HOUSE BILL SECTION 04.135 | | | | | | | | | | | | | |
| SOIL & WATER SALS TX TRF TO GR - 87096C | | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | | |
| FUND TRANSFERS | 300,000 | 0.00 | 282,679 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | |
| OTHER FUNDS | 300,000 | 0.00 | 282,679 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | 300,000 | 0.00 | |
| TOTAL | \$300,000 | 0.00 | \$282,679 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 | |

| | | | | | | | | | | | | |
|--|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|
| TOTAL - SOIL & WATER SALS TX TRF TO GR | \$300,000 | 0.00 | \$282,679 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 | \$300,000 | 0.00 |
|--|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|

DEPARTMENT OF REVENUE
General Revenue transfer to various income tax check-off funds
Section 4.140

Budget Book Page 282

This section allows for the transfer of General Revenue as designated by taxpayers from refunds they are due for deposit into various charitable trust funds.

Legal Basis: Sections 143.1000 - 143.1025, RSMo

Funding Sources: General Revenue

CORE ADJUSTMENTS:

| INCOME TAX CHECK OFF TRANSFER | | | BOBC | FTE | GR | FED | OTHER | TOTAL |
|-------------------------------|------|--------------------------------|------|-----|---------|-----|-------|---------|
| DEPARTMENT CHANGES | | | | | | | | |
| Reallocation | T145 | BREAST CANCER AWAREN TRF-0101 | TRF | | (6,000) | | | (6,000) |
| Reallocation | T278 | MO MIL FAMILY RELIEF TRF-0101 | TRF | | 2,000 | | | 2,000 |
| Reallocation | T505 | ORGAN DONOR PROG TRANSFER-0101 | TRF | | 1,000 | | | 1,000 |
| Reallocation | T528 | CHILDRENS TRUST FUND TRF-0101 | TRF | | 2,700 | | | 2,700 |
| Reallocation | T529 | NATIONAL GUARD TRUST TRF-0101 | TRF | | 5,000 | | | 5,000 |
| Reallocation | T886 | MO PUBLIC SERV FUND TRF-0101 | TRF | | (1,000) | | | (1,000) |
| Reallocation | T947 | PEDIATRIC CANCER RES TRF-0101 | TRF | | 2,000 | | | 2,000 |
| Reallocation | T976 | WORKERS MEMORIAL FUND TRF-0101 | TRF | | 6,000 | | | 6,000 |
| Reallocation | T978 | MO NATL GUARD FOUNDTN TRF-0101 | TRF | | 1,000 | | | 1,000 |
| Reallocation | T990 | AM CANCER SOC HEART TRF-0101 | TRF | | (5,000) | | | (5,000) |
| Reallocation | T992 | AM LUNG ASSOC OF MO TRF-0101 | TRF | | (1,700) | | | (1,700) |
| Reallocation | T993 | MUSCULAR DYSTROPHY TRF-0101 | TRF | | (1,000) | | | (1,000) |
| Reallocation | T994 | ARTHRITIS FOUNDATION TRF-0101 | TRF | | 1,000 | | | 1,000 |
| Reallocation | T995 | NAT MULT SCIerosis TRF-0101 | TRF | | (1,000) | | | (1,000) |
| Reallocation | T998 | MARCH OF DIMES TRF-0101 | TRF | | (5,000) | | | (5,000) |
| | | | | | 0 | | | 0 |
| GOVERNOR CHANGES | | | | | | | | |
| Added 'E' | T046 | AF SCHL RD & ASSMT TRF-0101 | GR | | | | | |
| Added 'E' | T145 | BREAST CANCER AWAREN TRF-0101 | GR | | | | | |
| Added 'E' | T278 | MO MIL FAMILY RELIEF TRF-0101 | GR | | | | | |
| Added 'E' | T279 | CHILD LEAD TESTING TRF-0101 | GR | | | | | |
| Added 'E' | T505 | ORGAN DONOR PROG TRANSFER-0101 | GR | | | | | |
| Added 'E' | T507 | FOSTER CARE & ADP PAR TRF-0101 | GR | | | | | |

| | | | |
|-----------|------|--------------------------------|----|
| Added 'E' | T509 | DEVLP DISAB WAIT LIST TRF-0101 | GR |
| Added 'E' | T510 | PUPPY PROTECTN TRUST TRF-0101 | GR |
| Added 'E' | T511 | AMERICAN RED CROSS TR TRF-0101 | GR |
| Added 'E' | T526 | AGING ELDERLY HOME TRF-0101 | GR |
| Added 'E' | T527 | VETERANS TRUST FUND TRF-0101 | GR |
| Added 'E' | T528 | CHILDRENS TRUST FUND TRF-0101 | GR |
| Added 'E' | T529 | NATIONAL GUARD TRUST TRF-0101 | GR |
| Added 'E' | T886 | MO PUBLIC SERV FUND TRF-0101 | GR |
| Added 'E' | T947 | PEDIATRIC CANCER RES TRF-0101 | GR |
| Added 'E' | T976 | WORKERS MEMORIAL FUND TRF-0101 | GR |
| Added 'E' | T978 | MO NATL GUARD FOUNDTN TRF-0101 | GR |
| Added 'E' | T990 | AM CANCER SOC HEART TRF-0101 | GR |
| Added 'E' | T991 | ALS LOU GEHRIG'S DIS TRF-0101 | GR |
| Added 'E' | T992 | AM LUNG ASSOC OF MO TRF-0101 | GR |
| Added 'E' | T993 | MUSCULAR DYSTROPHY TRF-0101 | GR |
| Added 'E' | T994 | ARTHRITIS FOUNDATION TRF-0101 | GR |
| Added 'E' | T995 | NAT MULT SCIEROSIS TRF-0101 | GR |
| Added 'E' | T996 | AM DIABETES ASSOC TRF-0101 | GR |
| Added 'E' | T997 | AM HEART ASSOC TRF-0101 | GR |
| Added 'E' | T998 | MARCH OF DIMES TRF-0101 | GR |

GOVERNOR CHANGES

DRAFT HCS CHANGES

| | | | |
|-------------|------|--------------------------------|----|
| Removed 'E' | T046 | AF SCHL RD & ASSMT TRF-0101 | GR |
| Removed 'E' | T145 | BREAST CANCER AWAREN TRF-0101 | GR |
| Removed 'E' | T278 | MO MIL FAMILY RELIEF TRF-0101 | GR |
| Removed 'E' | T279 | CHILD LEAD TESTING TRF-0101 | GR |
| Removed 'E' | T505 | ORGAN DONOR PROG TRANSFER-0101 | GR |
| Removed 'E' | T507 | FOSTER CARE & ADP PAR TRF-0101 | GR |
| Removed 'E' | T509 | DEVLP DISAB WAIT LIST TRF-0101 | GR |
| Removed 'E' | T510 | PUPPY PROTECTN TRUST TRF-0101 | GR |
| Removed 'E' | T511 | AMERICAN RED CROSS TR TRF-0101 | GR |
| Removed 'E' | T526 | AGING ELDERLY HOME TRF-0101 | GR |
| Removed 'E' | T527 | VETERANS TRUST FUND TRF-0101 | GR |
| Removed 'E' | T528 | CHILDRENS TRUST FUND TRF-0101 | GR |
| Removed 'E' | T529 | NATIONAL GUARD TRUST TRF-0101 | GR |
| Removed 'E' | T886 | MO PUBLIC SERV FUND TRF-0101 | GR |
| Removed 'E' | T947 | PEDIATRIC CANCER RES TRF-0101 | GR |
| Removed 'E' | T976 | WORKERS MEMORIAL FUND TRF-0101 | GR |
| Removed 'E' | T978 | MO NATL GUARD FOUNDTN TRF-0101 | GR |
| Removed 'E' | T990 | AM CANCER SOC HEART TRF-0101 | GR |
| Removed 'E' | T991 | ALS LOU GEHRIG'S DIS TRF-0101 | GR |
| Removed 'E' | T992 | AM LUNG ASSOC OF MO TRF-0101 | GR |
| Removed 'E' | T993 | MUSCULAR DYSTROPHY TRF-0101 | GR |
| Removed 'E' | T994 | ARTHRITIS FOUNDATION TRF-0101 | GR |

| | | | |
|-------------|------|----------------------------|----|
| Removed 'E' | T995 | NAT MULT SCIROSIS TRF-0101 | GR |
| Removed 'E' | T996 | AM DIABETES ASSOC TRF-0101 | GR |
| Removed 'E' | T997 | AM HEART ASSOC TRF-0101 | GR |
| Removed 'E' | T998 | MARCH OF DIMES TRF-0101 | GR |
| | | DRAFT HCS CHANGES | |
| | | TOTAL CHANGES | |

0

0

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|---|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| | | | | | | | | | | | | |
| HOUSE BILL SECTION 04.140 | | | | | | | | | | | | |
| INCOME TAX CHECK OFF TRANSFER - 87100C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| FUND TRANSFERS | 396,000 | 0.00 | 394,190 | 0.00 | 396,000 | 0.00 | 396,000 | 0.00 | 396,000 | 0.00 | 396,000 | 0.00 |
| GENERAL REVENUE | 396,000 | 0.00 | 394,190 | 0.00 | 396,000 | 0.00 | 396,000 E | 0.00 | 396,000 E | 0.00 | 396,000 | 0.00 |
| TOTAL | \$396,000 | 0.00 | \$394,190 | 0.00 | \$396,000 | 0.00 | \$396,000 | 0.00 | \$396,000 | 0.00 | \$396,000 | 0.00 |
| Core Reallocations-To align appropriations & FTE with estimated expenditures. | | | | | | | | | | | | |

TAX CHECK-OFF TRANSFER INC - 1860006

| | | | | | | | | | | | | |
|-----------------|-----|------|-----|------|-----|------|----------|------|----------|------|----------|------|
| FUND TRANSFERS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 75,000 | 0.00 | 75,000 | 0.00 | 75,000 | 0.00 |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 75,000 E | 0.00 | 75,000 E | 0.00 | 75,000 | 0.00 |
| TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$75,000 | 0.00 | \$75,000 | 0.00 | \$75,000 | 0.00 |

Sections 143.1000 through 143.1027, RSMo, allow any individual or corporation entitled to a tax refund to designate a portion to a special trust fund. The Department collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The "E" was removed from this appropriation. An increase is requested to more accurately reflect anticipated transfers.

| | | | | | | | | | | | | |
|---------------------------------------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|
| TOTAL - INCOME TAX CHECK OFF TRANSFER | \$396,000 | 0.00 | \$394,190 | 0.00 | \$396,000 | 0.00 | \$471,000 | 0.00 | \$471,000 | 0.00 | \$471,000 | 0.00 |
|---------------------------------------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|

DEPARTMENT OF REVENUE
Income tax check-off funds (various) transfer to General Revenue (to reverse erroneous transfers from GR)
Section 4.145

Budget Book Page 293

This section allows for the transfer to General Revenue from the funds caused by an erroneous deposit. This allows the Department to reverse any erroneous deposits into these funds, if needed.

Legal Basis: Sections 143.1000 - 143.1025, RSMo

Funding Sources: Other – Various income tax check-off charitable trust funds

CORE ADJUSTMENTS:

| CHECK OFF ERRONEOUSLY DEP TRF | BOBC | FTE | GR | FED | OTHER | TOTAL | EXPLANATION |
|--|------|-----|----|-----|-------|-------|-------------|
| GOVERNOR CHANGES | | | | | | | |
| Added 'E' T989 CHECK OFF ERROR DEP TRF-VAR | OTH | | | | | | |
| GOVERNOR CHANGES | | | | | | | |
| DRAFT HCS CHANGES | | | | | | | |
| Removed 'E' T989 CHECK OFF ERROR DEP TRF-VAR | OTH | | | | | | |

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|---|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| | | | | | | | | | | | | |
| HOUSE BILL SECTION 04.145 | | | | | | | | | | | | |
| CHECK OFF ERRONEOUSLY DEP TRF - 87105C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| FUND TRANSFERS | 13,669 | 0.00 | 322 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 |
| OTHER FUNDS | 13,669 | 0.00 | 322 | 0.00 | 13,669 | 0.00 | 13,669 E | 0.00 | 13,669 E | 0.00 | 13,669 | 0.00 |
| TOTAL | \$13,669 | 0.00 | \$322 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 |
| Core Reallocations-To align appropriations & FTE with estimated expenditures. | | | | | | | | | | | | |

| | | | | | | | | | | | | |
|--------------------------------------|----------|------|-------|------|----------|------|----------|------|----------|------|----------|------|
| TOTAL - CHECK OFF ERRONEOUSLY DEP TF | \$13,669 | 0.00 | \$322 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 |
|--------------------------------------|----------|------|-------|------|----------|------|----------|------|----------|------|----------|------|

DEPARTMENT OF REVENUE
Distribution of Income Tax Check Off Trust Funds
Section 4.150

Budget Book Page 298

This section provides appropriation authority for the department to distribute trust funds semiannually to various charitable organizations.

Legal Basis: Section 143.1005, RSMo

Funding Sources: Other – Various income tax check-off charitable trust funds

CORE ADJUSTMENTS:

| INCOME TAX CHECK OFF DISTRIBU | | | BOBC | FTE | GR | FED | OTHER | TOTAL | EXPLANATION |
|-------------------------------|------|--------------------------------|------|-----|----|-----|---------|---------|-------------|
| DEPARTMENT CHANGES | | | | | | | | | |
| Reallocation | 1187 | INCOME TAX CHECK OFF DIST-0959 | PD | | | | 3,500 | 3,500 | |
| Reallocation | 7296 | INCOME TAX CHECK OFF DIST-0700 | PD | | | | (1,500) | (1,500) | |
| Reallocation | 7298 | INCOME TAX CHECK OFF DIST-0704 | PD | | | | (3,500) | (3,500) | |
| Reallocation | 7304 | INCOME TAX CHECK OFF DIST-0716 | PD | | | | 1,500 | 1,500 | |
| | | | | | | | 0 | 0 | |
| GOVERNOR CHANGES | | | | | | | | | |
| Added 'E' | 1187 | INCOME TAX CHECK OFF DIST-0959 | OTH | | | | | | |
| Added 'E' | 7296 | INCOME TAX CHECK OFF DIST-0700 | OTH | | | | | | |
| Added 'E' | 7297 | INCOME TAX CHECK OFF DIST-0703 | OTH | | | | | | |
| Added 'E' | 7298 | INCOME TAX CHECK OFF DIST-0704 | OTH | | | | | | |
| Added 'E' | 7299 | INCOME TAX CHECK OFF DIST-0707 | OTH | | | | | | |
| Added 'E' | 7300 | INCOME TAX CHECK OFF DIST-0708 | OTH | | | | | | |
| Added 'E' | 7301 | INCOME TAX CHECK OFF DIST-0709 | OTH | | | | | | |
| Added 'E' | 7302 | INCOME TAX CHECK OFF DIST-0713 | OTH | | | | | | |
| Added 'E' | 7303 | INCOME TAX CHECK OFF DIST-0714 | OTH | | | | | | |
| Added 'E' | 7304 | INCOME TAX CHECK OFF DIST-0716 | OTH | | | | | | |
| Added 'E' | 8166 | INCOME TAX CHECK OFF DIST-0987 | OTH | | | | | | |
| DRAFT HCS CHANGES | | | | | | | | | |
| Removed 'E' | 1187 | INCOME TAX CHECK OFF DIST-0959 | OTH | | | | | | |
| Removed 'E' | 7296 | INCOME TAX CHECK OFF DIST-0700 | OTH | | | | | | |
| Removed 'E' | 7297 | INCOME TAX CHECK OFF DIST-0703 | OTH | | | | | | |
| Removed 'E' | 7298 | INCOME TAX CHECK OFF DIST-0704 | OTH | | | | | | |

| | | | |
|-------------|------|--------------------------------|-----|
| Removed 'E' | 7299 | INCOME TAX CHECK OFF DIST-0707 | OTH |
| Removed 'E' | 7300 | INCOME TAX CHECK OFF DIST-0708 | OTH |
| Removed 'E' | 7301 | INCOME TAX CHECK OFF DIST-0709 | OTH |
| Removed 'E' | 7302 | INCOME TAX CHECK OFF DIST-0713 | OTH |
| Removed 'E' | 7303 | INCOME TAX CHECK OFF DIST-0714 | OTH |
| Removed 'E' | 7304 | INCOME TAX CHECK OFF DIST-0716 | OTH |
| Removed 'E' | 8166 | INCOME TAX CHECK OFF DIST-0987 | OTH |

Regular House Bills

| | | | | | | | | | | | | |
|---|----------|------|----------|------|----------|------|----------|------|----------|------|----------|------|
| TOTAL - INCOME TAX CHECK OFF DISTRIBUTION | \$50,000 | 0.00 | \$35,329 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |
|---|----------|------|----------|------|----------|------|----------|------|----------|------|----------|------|

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DEPARTMENT OF REVENUE
Department of Revenue Information Fund transfer to the State Highways and Transportation Department Fund
Section 4.155

Budget Book Page 303

This section allows for a transfer from Department of Revenue Information Fund to the State Highways and Transportation Fund as determined by the Department at the end of each fiscal year.

Legal Basis: Section 32.067, RSMo

Funding Sources: Other – Department of Revenue Information Fund (0619)

CORE ADJUSTMENTS:

| DOR INFO FUND TRANSFER | | | | BOBC | FTE | GR | FED | OTHER | TOTAL | EXPLANATION |
|-------------------------------|------|-----------------------------|-----|-------------|------------|-----------|------------|--------------|--------------|-----------------------------------|
| DEPARTMENT CHANGES | | | | | | | | | | |
| One Time | T534 | DOR INFO FUND TRANSFER-0619 | TRF | | | | | (2,500,000) | (2,500,000) | One-Time to true up fund transfer |
| | | DEPARTMENT CHANGES | | | | | | (2,500,000) | (2,500,000) | |
| | | TOTAL CHANGES | | | | | | (2,500,000) | (2,500,000) | |

Committee Markup Annual

Department of Revenue

Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|---------------------------------|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.155 | | | | | | | | | | | | |
| DOR INFO FUND TRANSFER - 87110C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| FUND TRANSFERS | 1,250,000 | 0.00 | 1,249,060 | 0.00 | 3,750,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 |
| OTHER FUNDS | 1,250,000 | 0.00 | 1,249,060 | 0.00 | 3,750,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 |
| TOTAL | \$1,250,000 | 0.00 | \$1,249,060 | 0.00 | \$3,750,000 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 |
| | | | | | | | | | | | | |
| TOTAL - DOR INFO FUND TRANSFER | \$1,250,000 | 0.00 | \$1,249,060 | 0.00 | \$3,750,000 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 |

DEPARTMENT OF REVENUE
Motor Fuel Tax Fund transfer to the State Highways and Transportation Department Fund
Section 4.160

Budget Book Page 308

This section allows for the transfer from Motor Fuel Tax Fund to the State Highways and Transportation Department Fund.

Legal Basis: Section 142.345, RSMo

Funding Sources: Other – Motor Fuel Tax Fund (0673)

CORE ADJUSTMENTS:

NONE

| Committee Markup Annual | Department of Revenue | | | | | | | | | | Regular House Bills | |
|----------------------------------|-----------------------|------|-------------|------|-------------|------|-------------|------|-------------|------|---------------------|------|
| | FY 2015 | | FY 2015 | | FY 2016 | | FY 2017 | | GOV AS | | HOUSE INTRO | |
| | BUDGET | | ACTUAL | | BUDGET | | DEPT REQ | | AMENDED REC | | RECOMMENDED | |
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.160 | | | | | | | | | | | | |
| MOTOR FUEL TAX TRANSFER - 87120C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| FUND TRANSFERS | 560,178,001 | 0.00 | 525,166,971 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 |
| OTHER FUNDS | 560,178,001 | 0.00 | 525,166,971 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 |
| TOTAL | 560,178,001 | 0.00 | 525,166,971 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| TOTAL - MOTOR FUEL TAX TRANSFER | 560,178,001 | 0.00 | 525,166,971 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 |

DEPARTMENT OF REVENUE
GR transfer to the State Highways and Transportation Department Fund
Section 4.160

Budget Book Page N/A

Art IV, Section 30(b) of the Constitution limits the cost of collection of highway user fees to not more than 3% per tax or fee. In any year that the Department of Revenue exceeds this limitation (through its Highway Fund appropriation), the following year the General Assembly appropriates General Revenue to reimburse the Highway Fund by that amount in a supplemental budget bill.

Legal Basis: Art IV, Section 30(b)

Funding Sources: General Revenue

CORE ADJUSTMENTS:

NONE

| Committee Markup Annual | | | Department of Revenue | | | | | | | | Regular House Bills | |
|--------------------------------|-------------------|------|-----------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.160 | | | | | | | | | | | | |
| HIGHWAY FUND TRANSFER - 87116C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| FUND TRANSFERS | 2,130,470 | 0.00 | 2,130,470 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| GENERAL REVENUE | 2,130,470 | 0.00 | 2,130,470 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL | \$2,130,470 | 0.00 | \$2,130,470 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| TOTAL - HIGHWAY FUND TRANSFER | \$2,130,470 | 0.00 | \$2,130,470 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DEPARTMENT OF REVENUE
DOR Specialty Plate Fund transfer to the State Highways and Transportation Department Fund
Section 4.165

Budget Book Page 314

This section allows for organizations seeking authorization for a new specialty plate submit an application form and appropriate fee to the Department of Revenue. The fee is deposited into the DOR Specialty Plate Fund and transferred to the State Highway & Transportation Fund to defray the Department's cost of issuing, developing, and programming the implementation of an authorized specialty plate.

Legal Basis: Section 301.3150(2), RSMo

Funding Sources: Other – Department of Revenue Specialty Plate Fund (0775)

CORE ADJUSTMENTS:

NONE

| Committee Markup Annual | Department of Revenue | Regular House Bills |
|-------------------------|-----------------------|---------------------|
|-------------------------|-----------------------|---------------------|

Committee Markup Annual Department of Revenue Regular House Bills

Committee Markup Annual Department of Revenue Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|--|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.165 | | | | | | | | | | | | |
| SPECIALTY PLATE TRANSFER TO HWY - 87122C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| FUND TRANSFERS | 20,000 | 0.00 | 125 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| OTHER FUNDS | 20,000 | 0.00 | 125 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| TOTAL | \$20,000 | 0.00 | \$125 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 |

| | | | | | | | | | | | | |
|--|----------|------|-------|------|----------|------|----------|------|----------|------|----------|------|
| TOTAL - SPECIALTY PLATE TRANSFER TO HW | \$20,000 | 0.00 | \$125 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 |
|--|----------|------|-------|------|----------|------|----------|------|----------|------|----------|------|

DEPARTMENT OF REVENUE
Missouri Lottery Commission - Operating
Section 4.170

Budget Book Page 343

This section provides administrative expenses associated with operation of the State Lottery. The Missouri Lottery is a self-funded state agency.

Current Flexibility: 25% PS/EE

Legal Basis: Sections 313.200-313.351, RSMo and Article III, Section 39(b) of the Missouri Constitution

Funding Sources: Other – Lottery Enterprise Fund (0657)

CORE ADJUSTMENTS:

| LOTTERY COMMISSION - OPERATING | | | BOBC | FTE | GR | FED | OTHER | TOTAL | EXPLANATION |
|---|------|--------------------------------|------|-----|----|-----|-------------|-------------|-------------|
| GOVERNOR CHANGES | | | | | | | | | |
| Added 'E' | 9001 | VENDOR PAYMENTS FOR GAMES-0657 | OTH | | | | | | |
| GOVERNOR CHANGES | | | | | | | | | |
| DRAFT HCS CHANGES | | | | | | | | | |
| Reduction | 9001 | VENDOR PAYMENTS FOR GAMES-0657 | EE | | | | (2,500,000) | (2,500,000) | |
| Removed 'E' | 9001 | VENDOR PAYMENTS FOR GAMES-0657 | OTH | | | | | | |
| Language-prohibits expansion of pull tab program beyond pilot | | | | | | | | | |
| | | | | | | | (2,500,000) | (2,500,000) | |
| DRAFT HCS CHANGES | | | | | | | (2,500,000) | (2,500,000) | |
| TOTAL CHANGES | | | | | | | (2,500,000) | (2,500,000) | |

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| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|--|-------------------|--------|-------------------|--------|-------------------|--------|---------------------|--------|-----------------------|--------|----------------------------|--------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.170 | | | | | | | | | | | | |
| LOTTERY COMMISSION - OPERATIN - 87212C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| PERSONAL SERVICES | 6,899,318 | 153.50 | 6,687,608 | 152.41 | 6,936,517 | 153.50 | 6,936,517 | 153.50 | 6,936,517 | 153.50 | 6,936,517 | 153.50 |
| OTHER FUNDS | 6,899,318 | 153.50 | 6,687,608 | 152.41 | 6,936,517 | 153.50 | 6,936,517 | 153.50 | 6,936,517 | 153.50 | 6,936,517 | 153.50 |
| EXPENSE & EQUIPMENT | 52,212,792 | 0.00 | 43,349,865 | 0.00 | 52,212,792 | 0.00 | 52,212,792 | 0.00 | 52,212,792 | 0.00 | 49,712,792 | 0.00 |
| OTHER FUNDS | 52,212,792 | 0.00 | 43,349,865 | 0.00 | 52,212,792 | 0.00 | 52,212,792 E | 0.00 | 52,212,792 E | 0.00 | 49,712,792 | 0.00 |
| PROGRAM-SPECIFIC | 6,200 | 0.00 | 2,880 | 0.00 | 6,200 | 0.00 | 6,200 | 0.00 | 6,200 | 0.00 | 6,200 | 0.00 |
| OTHER FUNDS | 6,200 | 0.00 | 2,880 | 0.00 | 6,200 | 0.00 | 6,200 | 0.00 | 6,200 | 0.00 | 6,200 | 0.00 |
| TOTAL | \$59,118,310 | 153.50 | \$50,040,353 | 152.41 | \$59,155,509 | 153.50 | \$59,155,509 | 153.50 | \$59,155,509 | 153.50 | \$56,655,509 | 153.50 |

Pay Plan - 0000012

| | | | | | | | | | | | | |
|-------------------|-----|------|-----|------|-----|------|-----|------|-----------|------|-----------|------|
| PERSONAL SERVICES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 138,732 | 0.00 | 138,732 | 0.00 |
| OTHER FUNDS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 138,732 | 0.00 | 138,732 | 0.00 |
| TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$138,732 | 0.00 | \$138,732 | 0.00 |

General Structure Adjustment for all state employees. Governor recommends 2% for FY2017.

| | | | | | | | | | | | | |
|---------------------------------------|--------------|--------|--------------|--------|--------------|--------|--------------|--------|--------------|--------|--------------|--------|
| TOTAL - LOTTERY COMMISSION - OPERATIN | \$59,118,310 | 153.50 | \$50,040,353 | 152.41 | \$59,155,509 | 153.50 | \$59,155,509 | 153.50 | \$59,294,241 | 153.50 | \$56,794,241 | 153.50 |
|---------------------------------------|--------------|--------|--------------|--------|--------------|--------|--------------|--------|--------------|--------|--------------|--------|

DEPARTMENT OF REVENUE
Missouri Lottery Commission - Prize Payments
Section 4.175

Budget Book Page 357

This section provides for the payment of prizes to lottery participants in instant ticket and on-line games. Pursuant to Constitutional Amendment III (b) (4) enacted September 1988, prize payments must represent at least 45% of ticket sales.

Legal Basis: Sections 313.200-313.351, RSMo and Article III, Section 39(b) of the Missouri Constitution

Funding Sources: Other – Lottery Enterprise Fund (0657E)

This is an (E)stimated appropriation

CORE ADJUSTMENTS:

NONE

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Regular House Bills

| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|--------------------------------------|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.175 | | | | | | | | | | | | |
| LOTTERY COMMISSION - PRIZES - 87213C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| EXPENSE & EQUIPMENT | 153,000,000 | 0.00 | 139,313,923 | 0.00 | 153,000,000 | 0.00 | 153,000,000 | 0.00 | 153,000,000 | 0.00 | 153,000,000 | 0.00 |
| OTHER FUNDS | 153,000,000 | 0.00 | 139,313,923 | 0.00 | 153,000,000 E | 0.00 | 153,000,000 E | 0.00 | 153,000,000 E | 0.00 | 153,000,000 E | 0.00 |
| TOTAL | \$153,000,000 | 0.00 | \$139,313,923 | 0.00 | \$153,000,000 | 0.00 | \$153,000,000 | 0.00 | \$153,000,000 | 0.00 | \$153,000,000 | 0.00 |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| TOTAL - LOTTERY COMMISSION - PRIZES | \$153,000,000 | 0.00 | \$139,313,923 | 0.00 | \$153,000,000 | 0.00 | \$153,000,000 | 0.00 | \$153,000,000 | 0.00 | \$153,000,000 | 0.00 |

DEPARTMENT OF REVENUE
Missouri Lottery Commission – Lottery Enterprise Fund transfer to the Lottery Proceeds Fund
Section 4.180

Budget Book Page 362

This section provides for the transfer of funds from the Lottery Enterprise Fund to Lottery Proceeds Fund. Pursuant to the Constitutional Amendment III (b) (3) enacted September, 1988, this amount is effectively the residual of ticket sales less payment of prizes and operating expenses of the Commission and its staff.

Legal Basis: Sections 313.200-313.351, RSMo and Article III, Section 39(b) of the Missouri Constitution

Funding Sources: Other – Lottery Enterprise Fund (0657E)

This is an (E)stimated appropriation

CORE ADJUSTMENTS:

| | | | BOBC | FTE | GR | FED | OTHER | TOTAL | EXPLANATION |
|------------------------------------|------|-----------------------------|------|-----|----|-----|--------------|--------------|-------------|
| LOTTERY COMMISSION-TRANSFER | | | | | | | | | |
| DEPARTMENT CHANGES | | | | | | | | | |
| Reduction | T275 | LOTTERY COMMISSION TRF-0657 | TRF | | | | (20,205,309) | (20,205,309) | |
| | | DEPARTMENT CHANGES | | | | | (20,205,309) | (20,205,309) | |
| GOVERNOR CHANGES | | | | | | | | | |
| Reduction | T275 | LOTTERY COMMISSION TRF-0657 | TRF | | | | 20,205,309 | 20,205,309 | |
| | | GOVERNOR CHANGES | | | | | 20,205,309 | 20,205,309 | |
| | | TOTAL CHANGES | | | | | 0 | 0 | |

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| | FY 2015 BUDGET | | FY 2015 ACTUAL | | FY 2016 BUDGET | | FY 2017 DEPT REQ | | GOV AS AMENDED REC | | HOUSE INTRO RECOMMENDED | |
|--------------------------------------|-------------------|------|-------------------|------|-------------------|------|---------------------|------|-----------------------|------|----------------------------|------|
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HOUSE BILL SECTION 04.180 | | | | | | | | | | | | |
| LOTTERY COMMISSION-TRANSFER - 87218C | | | | | | | | | | | | |
| CORE | | | | | | | | | | | | |
| FUND TRANSFERS | 299,000,000 | 0.00 | 270,701,018 | 0.00 | 299,000,000 | 0.00 | 278,794,691 | 0.00 | 299,000,000 | 0.00 | 299,000,000 | 0.00 |
| OTHER FUNDS | 299,000,000 | 0.00 | 270,701,018 | 0.00 | 299,000,000 E | 0.00 | 278,794,691 E | 0.00 | 299,000,000 E | 0.00 | 299,000,000 E | 0.00 |
| TOTAL | \$299,000,000 | 0.00 | \$270,701,018 | 0.00 | \$299,000,000 | 0.00 | \$278,794,691 | 0.00 | \$299,000,000 | 0.00 | \$299,000,000 | 0.00 |

LOTTERY TRANSFER - 1860010

| | | | | | | | | | | | | |
|----------------|-----|------|-----|------|-----|------|-----|------|-----|------|-------------|------|
| FUND TRANSFERS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,000,000 | 0.00 |
| OTHER FUNDS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,000,000 E | 0.00 |
| TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$7,000,000 | 0.00 |

Increase in transfer authority from the Lottery Enterprise Fund to the Lottery Proceeds Fund.

| | | | | | | | | | | | | |
|-------------------------------------|---------------|------|---------------|------|---------------|------|---------------|------|---------------|------|---------------|------|
| TOTAL - LOTTERY COMMISSION-TRANSFER | \$299,000,000 | 0.00 | \$270,701,018 | 0.00 | \$299,000,000 | 0.00 | \$278,794,691 | 0.00 | \$299,000,000 | 0.00 | \$306,000,000 | 0.00 |
|-------------------------------------|---------------|------|---------------|------|---------------|------|---------------|------|---------------|------|---------------|------|